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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Joint Administration Requested)

**DEBTORS' MOTION FOR ENTRY OF INTERIM  
AND FINAL ORDERS (I) AUTHORIZING THE PAYMENT OF  
CERTAIN TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/BBBY>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state the following in support of this motion (the “Motion”):

**Relief Requested**

1. The Debtors seek entry of orders, substantially in the forms attached hereto as Exhibit A and Exhibit B (respectively, the “Interim Order” and “Final Order”): (a) authorizing, but not directing, the Debtors to negotiate, remit, and pay (or use tax credits to offset) certain accrued and outstanding prepetition obligations and other obligations accrued in the ordinary course of business on account of the Taxes and Fees (as defined herein) (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date (as defined herein)); (b) authorizing, but not directing, the Debtors to continue negotiating and paying the Taxes and Fees (including such obligations subsequently determined upon audit or otherwise) accrued in the ordinary course of business on a postpetition basis; and (c) granting related relief. In addition, the Debtors request that the Court schedule a final hearing 28 days after the commencement of these Chapter 11 Cases (as defined herein) to consider entry of an order approving the relief requested herein on a final basis.<sup>2</sup>

**Jurisdiction and Venue**

2. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). The Debtors confirm their consent to the Court entering a

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<sup>2</sup> Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the *Declaration of Holly Etlin, Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”). A detailed description of the Debtors, their businesses, and the facts and circumstances supporting the Debtors’ Chapter 11 Cases is set forth in greater detail in the First Day Declaration, filed contemporaneously herewith and incorporated by reference herein.

final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3.     Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
4.     The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, 1107(a), and 1108 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 9013-1 and 9013-5 of the local bankruptcy rules for the District of New Jersey (the “Local Rules”).

### **Background**

5.     The Debtors are the largest home goods retailer in the United States, offering everything from bed linens to cookware to home organization, baby care, and more. In addition to their e-commerce website, the Debtors offer merchandise through their Bed Bath & Beyond stores and their buybuy BABY stores with locations across North America. Headquartered in Union, New Jersey, Bed Bath & Beyond Inc. is a publicly traded company that currently employs approximately 14,000 non-seasonal employees.

6.     The Debtors commenced these chapter 11 cases (these “Chapter 11 Cases”) to implement a timely and efficient process to maximize the value of the Debtors’ estates for the benefit of all stakeholders. Through these cases, the Debtors will immediately commence an orderly and value-maximizing wind down of their business, while marketing a sale of all or part of their business on a timeline consented to by their prepetition and DIP lenders.

7.     On April 23, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the

Bankruptcy Code. Concurrent with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases, and no official committees have been appointed or designated.

### **Taxes and Fees Overview**

8. In the ordinary course of business, the Debtors collect, withhold, and incur sales taxes, use taxes, and property taxes, as well as other governmental taxes, fees, and assessments in various jurisdictions consisting of the Sales and Use Taxes and Regulatory and Other Taxes and Fees (each term as defined below and collectively, the “Taxes and Fees”).<sup>3</sup> The Debtors remit the Taxes and Fees to various federal, state, provincial, and local governments, including taxing and licensing authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, or annually) depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as Exhibit C.<sup>4</sup> The Debtors generally pay and remit Taxes and Fees through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors generally use these

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<sup>3</sup> For the avoidance of doubt, this Motion does not seek relief with respect to (i) the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief*, filed contemporaneously herewith or (ii) any state, local, and federal income taxes.

<sup>4</sup> Although Exhibit C is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from Exhibit C. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in Exhibit C.

credits in the ordinary course of business to offset against future Taxes or Fees or have the amount of such credits refunded to the Debtors.

9. Additionally, the Debtors are and may continue to become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (“Audits”) during these Chapter 11 Cases, including, potentially, as a result of any voluntary disclosure agreements or similar procedural mechanisms (if applicable). Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, “Assessments”).<sup>5</sup> The Debtors seek authority to pay or remit Assessment on account of the Audits in the ordinary course of the Debtors’ business, including as a result of any resolutions of issues addressed in an Audit.

10. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees, including: (a) where Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) where payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these Chapter 11 Cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.<sup>6</sup>

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<sup>5</sup> Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

<sup>6</sup> Claims for so-called “straddle” Taxes and Fees may be entitled to administrative claim treatment pursuant to section 503(b)(1)(B) of the Bankruptcy Code. A recent Delaware bankruptcy court decision held that the portion of a “straddle” tax claim that is attributable to the prepetition portion of a “straddle” period is not entitled to administrative priority and, in fact, is not entitled to priority under section 507(a)(8)(A) of the Bankruptcy Code. See *In re Affirmative Ins. Holdings, Inc.*, 607 B.R. 175, 188 (Bankr. D. Del 2019). This decision was reversed by the District Court on appeal. See *In re Affirmative Ins. Holdings Inc.*, 620 B.R. 73 (D. Del. 2020). Because the (Continued)

11. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways, including (but not limited to): (a) the Authorities may initiate Audits of the Debtors, which would unnecessarily divert the Debtors' attention from these Chapter 11 Cases; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors' restructuring. Taxes and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of interest, or in addition, nonpayment of the Taxes and Fees may give rise to priority claims under section 507(a)(8) of the Bankruptcy Code. Finally, the Debtors also collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Risking any of these negative outcomes is unnecessary. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees (and corresponding Assessments) in the ordinary course as they become due.

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Debtors could be subject to late payment penalties and interest in the event they do not pay such "straddle" Taxes and Fees and a court ultimately concludes that such taxes are entitled to administrative treatment, the Debtors are seeking the authority to pay such "straddle" Taxes and Fees as they become due under applicable law. The Debtors reserve their rights with respect to the proper characterization of such "straddle" Taxes and Fees and to seek reimbursement of any portion of a payment that was made that ultimately is not entitled to administrative or priority treatment.

Category	Description	Approximate Amount Accrued, Unpaid by Petition Date	Approximate Amount Due in Interim Period
Sales and Use Taxes	Taxes and Fees on goods and services sold or used, generally assessed based on the value of such goods and services and Taxes and Fees on gross receipts.	\$25,700,000	\$24,050,000
Regulatory and Other Taxes and Fees	Taxes and Fees related to regulatory assessments, permitting, licensing and other operational fees required to remain in good standing for purposes of operating in the applicable jurisdiction, including business licensing fees, registration fees, reporting and filing fees, franchise taxes, and other miscellaneous taxes and fees.	\$200,000	\$100,000
<b>Total</b>		<b>\$25,900,000</b>	<b>\$24,150,000</b>

#### I. Sales and Use Taxes.

12. The Debtors incur, collect, and remit to certain U.S. state and local Authorities sales and use taxes and gross receipts taxes, in connection with the sale, purchase, and use of goods and services and the operation of their business (collectively, the “Sales and Use Taxes”). The Debtors generally remit Sales and Use Taxes on a monthly basis. In the twelve-month period ending December 31, 2022, the Debtors paid approximately \$400,000,000 in aggregate Sales and Use Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$25,700,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities, of which \$24,050,000 will become payable during the first 28 days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes, including any Sales and Use Taxes that have accrued or were incurred before the Petition Date, and to satisfy any Sales and Use Taxes that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

#### II. Regulatory and Other Taxes and Fees.

13. The Debtors incur, in the ordinary course of business, certain regulatory assessments, permitting, licensing and other operational fees required to remain in good standing

for purposes of operating in the applicable jurisdictions, including business licensing fees, registration fees, reporting and filing fees, franchise taxes, and other miscellaneous taxes and fees (collectively, “Regulatory and Other Taxes and Fees”). The Debtors typically remit Regulatory and Other Taxes and Fees to the relevant Authorities on a monthly, quarterly, or annual basis. In the twelve-month period ending December 31, 2022, the Debtors paid approximately \$2,430,000 in aggregate Regulatory and Other Taxes and Fees to the Authorities. As of the Petition Date, the Debtors estimate that approximately \$200,000 in Regulatory and Other Taxes and Fees will have accrued and remain unpaid to the relevant Authorities, \$100,000 of which will become payable during the first 28 days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Regulatory and Other Taxes and Fees, including any Regulatory and Other Taxes and Fees that have accrued or were incurred before the Petition Date, and to satisfy any Regulatory and Other Taxes and Fees that may become due and owing in the ordinary course of business during their Chapter 11 Cases.

**Basis for Relief**

**I. Certain of the Taxes and Fees May Not Be Property of the Debtors’ Estates.**

14. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtor’s legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors.

*See, e.g., 26 U.S.C. § 7501 (stating that certain Taxes and Fees are held in trust); Begier v. Internal Revenue Serv., 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); In re Shank,*

792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60. Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” Taxes and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due.<sup>7</sup>

**II. Certain of the Taxes and Fees May Be Priority Claims Entitled to Priority Treatment under the Bankruptcy Code.**

15. Claims on account of certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re Lehigh & N. Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding courts may authorize payment of prepetition claims under the “necessity of payment” doctrine when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex.) (stating that the court may authorize pre-plan payment of priority claims because “the need to pay these claims in an ordinary course of business time frame is simple common sense”).

16. Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual

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<sup>7</sup> For clarity, the Debtors are requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

pecuniary loss"). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these Chapter 11 Cases.

**III. Payment of the Taxes and Fees as Provided Herein is a Sound Exercise of the Debtors' Business Judgment.**

17. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a), 363(b) 1107(a), and 1108 of the Bankruptcy Code support the payment of prepetition claims.

18. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999)

(collecting cases); *see also Armstrong World*, 29 B.R. at 397 (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (requiring the debtor to show a “good business reason” for a proposed transaction under section 363(b)).

19. Further, pursuant to Bankruptcy Code section 1107(a), “a debtor-in possession . . . shall perform all the functions and duties . . . of a trustee serving in a case under [chapter 11 of the Bankruptcy Code].” 11 U.S.C. § 1107(a); *see also* 11 U.S.C. § 1108 (authorizing the trustee to operate the debtor’s business). Thus, debtors-in-possession are fiduciaries “holding the bankruptcy estate and operating the business for the benefit of creditors. . . .” *In re CoServ*, 273 B.R. at 497. Courts have noted that there are instances in which a debtor-in-possession may fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.*

20. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court’s inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor’s businesses. *See In re Just for Feet*, 242 B.R. at 825–26. Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the “necessity of payment” rule (also referred to as the “doctrine of necessity”). *See, e.g., In re Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & N.*

*Eng. Ry Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (stating that courts may authorize payment of prepetition claims when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to the continued operation of the business). A bankruptcy court’s use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *In re Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)).

21. The Debtors’ timely payment of the Taxes and Fees is critical to their efficient administration of the Debtors’ estates during the pendency of these Chapter 11 Cases. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these Chapter 11 Cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (citing *United States v. Energy Res. Co.*, 495 U.S. 545 (1990)) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ efficient administration of their estates during the pendency of these Chapter 11 Cases.

22. Finally, the Debtors' failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the unpaid Taxes and Fees. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders.

23. For the foregoing reasons, the Court should authorize the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments. Courts in this district and elsewhere routinely approve relief similar to that requested herein. *See, e.g., In re BlockFi Inc.*, No. 22-19361 (MBK) (Bankr. D.N.J Nov. 30, 2022) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business on an interim basis); *In re RTW Retailwinds, Inc.*, No. 20-18445 (JKS) (Bankr. D.N.J Aug. 10, 2020) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business on a final basis); *In re Modell's Sporting Goods, Inc.*, No. 20-14179 (VFP) (Bankr. D.N.J June 24, 2020) (same); *In re Aceto Corp.*, No. 19-13448 (VFP) (Bankr. D.N.J. Mar. 15, 2019) (same); *In re Frank Theatres Bayonne/South Cove, LLC.*, No 18-24808 (SLM) (Bankr. D.N.J. Jan. 14, 2019) (same).<sup>8</sup>

**The Requirements of Bankruptcy Rule 6003(b) Are Satisfied**

24. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." As set forth in this Motion, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their administration of their estates during the pendency of these Chapter 11 Cases and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these Chapter 11 Cases would severely disrupt the Debtors' efficient

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<sup>8</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

administration of their estates at this critical juncture. The Debtors' payment of Taxes and Fees and Assessments is vital to a smooth transition into chapter 11. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 to support the relief requested herein.

**Request of Waiver of Stay**

25. To the extent that the relief sought in the Motion constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the fourteen-day stay under Bankruptcy Rule 6004(h). Further, to the extent applicable, the Debtors request that the Court find that the provisions of Bankruptcy Rule 6003 are satisfied. As explained herein, the relief requested in this Motion is immediately necessary for the Debtors to be able to continue to efficiently administer their estates during the pendency of these Chapter 11 Cases.

**Waiver of Memorandum of Law**

26. The Debtors respectfully request that the Court waive the requirement to file a separate memorandum of law pursuant to Local Rule 9013-1(a)(3) because the legal basis upon which the Debtors rely is set forth herein and the Motion does not raise any novel issues of law.

**Reservation of Rights**

27. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as (a) an admission as to the validity of any particular claim against the Debtors, (b) a waiver of the Debtors' rights to dispute any particular claim on any grounds, (c) a promise or requirement to pay any particular claim, (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion, (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code, (f) a waiver or limitation of the Debtors', or any

other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the Motion are valid, and the rights of all parties are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

**No Prior Request**

28. No prior request for the relief sought in this Motion has been made to this or any other court.

**Notice**

29. The Debtors will provide notice of this Motion to the following parties and/or their respective counsel, as applicable: (a) the office of the United States Trustee for the District of New Jersey; (b) the Debtors' 30 largest unsecured creditors (on a consolidated basis); (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agent counsel thereto; (e) Davis Polk & Wardwell, LLP, and Greenberg Traurig, LLP, in their capacity as counsel to the Prepetition ABL Agent; (f) the indenture trustee to the Debtors' Senior Unsecured Notes; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the U.S. Securities and Exchange Commission; (j) the attorneys general in the states where the Debtors conduct their business operations; (k) the monitor in the CCAA proceeding and counsel thereto; (l) the Debtors' Canadian Counsel; (m) the Authorities; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**WHEREFORE**, the Debtors respectfully request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: April 23, 2023

*/s/ Michael D. Sirota*

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*Proposed Co-Counsel for Debtors and  
Debtors in Possession*

**Exhibit A**

**Proposed Interim Order**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

**KIRKLAND & ELLIS LLP**

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*Proposed Co-Counsel for Debtors and Debtors in Possession*

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Joint Administration Requested)

**INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF  
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered two (2) through seven (7), is

**ORDERED.**

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief* (the "Motion"),<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing the Debtors to negotiate, remit, and pay (or use tax credits to offset) certain accrued and outstanding prepetition Taxes and Fees and Assessments, absent further order of the Court, (b) scheduling a final hearing to consider approval of the Motion on a final basis, and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and First Day Declaration establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on an interim basis as set forth herein.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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2. The final hearing on the Motion will be held on [\_\_\_\_], 2023 at [\_\_\_\_] (**Eastern Time**). Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the Debtor's proposed counsel on or before [\_\_\_\_], 2023 at 4:00 p.m. (**Eastern Time**). If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees and Assessments that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business until the date a final order on the Motion is entered; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees and Assessments that arise or accrue in the ordinary course of business consistent with past practice on a postpetition basis until the date a final order on the Motion is entered —including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Assessments; *provided* that notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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4. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

5. To the extent the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to see a refund or credit.

6. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

7. The Debtors shall maintain a schedule of payments made pursuant to this Interim Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such schedule to (i) the U.S. Trustee for the District of New Jersey; (ii) counsel to the DIP Agent; (iii) counsel to the Prepetition ABL Agent; (iv) counsel to the FILO Agent; and (v) any statutory committee appointed in these Chapter 11 Cases on a monthly basis beginning upon entry of this Interim Order.

8. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity of any particular claim against the Debtors; (b) a waiver of the Debtors' rights to dispute

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the Motion are valid, and the rights of all parties are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

9. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

10. Notwithstanding anything to the contrary contained in the Motion or this Interim Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors To (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and*

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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*Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* filed substantially contemporaneously herewith (the “DIP Orders”), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

11. Nothing in this Interim Order shall alter or limit any authorization, requirement or relief contained in, or prevent BBB Canada Ltd. and Bed Bath & Beyond Canada L.P. (collectively, “BBB Canada”) from taking any action authorized pursuant to, or required by, the CCAA, the Initial Order in respect of BBB Canada (the “Initial Order”) issued by the Ontario Superior Court of Justice (Commercial List) (the “CCAA Court”) in proceedings in respect of BBB Canada pursuant to the Companies’ Creditors Arrangement Act (Canada) or any Order granted thereunder, and to the extent of any inconsistency between the Interim Order and the terms of the Initial Order or any other order of the CCAA Court or the CCAA, the order of the CCAA Court or the CCAA, as applicable, shall govern with respect to BBB Canada.

12. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

13. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

14. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

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15. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Interim Order shall be effective and enforceable immediately upon entry hereof.

16. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

17. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

18. The Debtors shall serve by regular mail a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f) within two (2) business days after the entry of this Order.

19. Any party may move for modification of this Order in accordance with Local Rule 9013-5(e).

20. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

**Exhibit B**

**Proposed Final Order**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

**KIRKLAND & ELLIS LLP**

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*Proposed Co-Counsel for Debtors and Debtors in Possession*

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Joint Administration Requested)

**FINAL ORDER (I) AUTHORIZING THE PAYMENT  
OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered two (2) through seven (7), is

**ORDERED.**

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

(Page | 2)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

---

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief* (the "Motion"),<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an final order (this "Final Order") (a) authorizing the Debtors to negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees (including corresponding Assessments), and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court; and this Court having determined that the legal and factual bases set forth in the Motion and First Day Declaration establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on a final basis as set forth herein.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

(Page | 3)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

---

2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees and Assessments that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these Chapter 11 Cases at such time when the Taxes and Fees are payable; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business consistent with past practice on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Assessments; *provided* that, notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

4. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

---

to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

6. The Debtors shall maintain a schedule of payments made pursuant to this Final Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such schedule to (i) the U.S. Trustee for the District of New Jersey; (ii) counsel to the DIP Agent; (iii) counsel to the Prepetition ABL Agent; (iv) counsel to the FILO Agent; and (v) any statutory committee appointed in these Chapter 11 Cases on a monthly basis beginning upon entry of this Final Order.

7. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any particular claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the rights of all parties are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made

(Page | 5)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and (II) Granting Related Relief

---

pursuant to this Final Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

8. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these Chapter 11 Cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

9. Notwithstanding anything to the contrary contained in the Motion or this Final Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors To (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* filed substantially contemporaneously herewith (the "DIP Orders"), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

10. Nothing in this Final Order shall alter or limit any authorization, requirement or relief contained in, or prevent BBB Canada Ltd. and Bed Bath & Beyond Canada L.P. (collectively, "BBB Canada") from taking any action authorized pursuant to, or required by, the

(Page | 6)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

---

CCAA, the Initial Order in respect of BBB Canada (the “Initial Order”) issued by the Ontario Superior Court of Justice (Commercial List) (the “CCAA Court”) in proceedings in respect of BBB Canada pursuant to the Companies’ Creditors Arrangement Act (Canada) or any Order granted thereunder, and to the extent of any inconsistency between the Final Order and the terms of the Initial Order or any other order of the CCAA Court or the CCAA , the order of the CCAA Court or the CCAA, as applicable, shall govern with respect to BBB Canada.

11. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

12. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

13. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

14. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Final Order shall be effective and enforceable immediately upon entry hereof.

15. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

16. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

(Page | 7)

Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees, and  
(II) Granting Related Relief

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17. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

**Exhibit C**

**Authorities**

Taxing Authority	Tax Type	Address
ABERDEEN TOWNSHIP PLANNING BOA	Regulatory and Other Taxes and Fees	BOARD OF HEALTH ONE ABERDEEN SQUARE ABERDEEN, NJ 07747
ADVANCED FIRE & SECURITY	Regulatory and Other Taxes and Fees	PO BOX 668370 POMPANO BEACH, FL 33066
ALABAMA DEPARTMENT	Regulatory and Other Taxes and Fees	OF AGRICULTURE 1445 FEDERAL DRIVE MONTGOMERY, AL 36107
Alabama Department of Revenue	Sales and Use Taxes	P.O. Box 32770 Montgomery, AL 36132-7790
ALAMEDA COUNTY ENVIRONMENTAL H	Regulatory and Other Taxes and Fees	P.O. BOX N ALAMEDA, CA 94501
ALBANY COUNTY CONSUMER AFFAIRS	Regulatory and Other Taxes and Fees	SERVICES 112 STATE STREET ROOM 800 ALBANY, NY 12207
ALBERT URESTI	Regulatory and Other Taxes and Fees	TAX ASSESSOR-COLLECTOR PO BOX 839950 SAN ANTONIO, TX 78283
Allen Parish School Board	Sales and Use Taxes	P.O. Drawer 190 Oberlin, LA 70655
ALTOONA AREA SCHOOL DISTRICT	Regulatory and Other Taxes and Fees	TAX OFFICE STEVENS BLDG 200R E CRAWFORD AVENUE ALTOONA, PA 16602
APPLE VALLEY FIRE PROTECT DIST	Regulatory and Other Taxes and Fees	22400 HEADQUARTERS DRIVE APPLE VALLEY, CA 92307
ARCURI ALARM SYSTEMS INC	Regulatory and Other Taxes and Fees	1050 MAMARONECK AVE MAMARONECK, NY 10543
Arizona Department of Revenue	Sales and Use Taxes	P.O. Box 29010 Phoenix, AZ 85038-9010

Taxing Authority	Tax Type	Address
Ascension Parish Sales and Use Tax Authority	Sales and Use Taxes	P.O. Box 1718 Gonzales, LA 70707
Assumption Parish Sales and Use Tax Department	Sales and Use Taxes	P.O. Drawer 920 Napoleonville, LA 70390
AUGUSTA LICENSE & INSPECTION D	Regulatory and Other Taxes and Fees	1815 MARVIN GRIFFIN ROAD AUGUSTA, GA 30916
AUSTIN POLICE DEPT, APD ALARM	Regulatory and Other Taxes and Fees	UNIT P.O. BOX 684279 AUSTIN, TX 78768
AVON POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	6550 E US HWY 36 AVON, IN 46123
Avoyelles Parish Sales Tax Fund	Sales and Use Taxes	Sales and Use Tax Department 221 Tunica Drive West Marksville, LA 71351
BALDWIN COUNTY REV COMM	Regulatory and Other Taxes and Fees	P.O. BOX 538517 ATLANTA, GA 30353
BALTIMORE COUNTY FIRE DEPARTME	Regulatory and Other Taxes and Fees	700 E. JOPPA ROAD TOWSON, MD 21286
BARBARA H MEIKLEJOHN	Regulatory and Other Taxes and Fees	CLERK OF CIRCUIT COURT 50 MARY AVENUE , ROOM 1300 ROCKVILLE, MD 20850
BARRY E ROBERTSON	Regulatory and Other Taxes and Fees	COMMISSIONER OF LICENSES 1702 NOBLE STREET, SUITE 107 ANNISTON, AL 36201
BAY COUNTY TAX COLLECTOR_LIC270966	Regulatory and Other Taxes and Fees	P.O. BOX 2285 PANAMA CITY, FL 32402
BEAUFORT COUNTY TREASURER_LIC271299	Regulatory and Other Taxes and Fees	BEAUFORT COUNTY RPA P.O. BOX 105176 ATLANTA, GA 30348

Taxing Authority	Tax Type	Address
Beauregard Parish Sheriff Office	Sales and Use Taxes	Sales Tax Department P.O. Box 639 DeRidder , LA 70634-0639
BERNALILLO COUNTY TREASURER_LIC271211	Regulatory and Other Taxes and Fees	P.O. BOX 27800 ALBUQUERQUE, NM 87125
BEXAR COUNTY TAX COLLECTOR_LIC270975	Regulatory and Other Taxes and Fees	P.O. BOX 2903 SAN ANTONIO, TX 78299
Bienville Parish	Sales and Use Taxes	P.O. Box 746 Arcadia, LA 71001
BOARD OF COUNTY COMMISSIONERS	Regulatory and Other Taxes and Fees	MIAMI-DADE FIRE RESCUE DEPT,FIBUREAU 9300 NW 41ST STREET MIAMI, FL 33178
BOROUGH OF CARLSTADT	Regulatory and Other Taxes and Fees	MEMORIAL MUNICIPAL BLDG 500 MADISON STREET CARLSTADT, NJ 07072
BOROUGH OF CLOSTER	Regulatory and Other Taxes and Fees	BUREAU OF FIRE PREVENTION 295 CLOSTER DOCK ROAD CLOSTER, NJ 07624
BOROUGH OF EATONTOWN	Regulatory and Other Taxes and Fees	ATTN: MERCANTILE LICENSE 47 BROAD ST EATONTOWN, NJ 07724
BOROUGH OF EDGEWATER	Regulatory and Other Taxes and Fees	ATTN: HELENE C., CODE OFFICIAL 916 RIVER ROAD, EDGEWATER, NJ 07020
BOROUGH OF FRANKLIN	Regulatory and Other Taxes and Fees	MUNICIPAL COURT 46 MAIN STREET FRANKLIN, NJ 07416

Taxing Authority	Tax Type	Address
BOROUGH OF HOMESTEAD TAX COLLE	Regulatory and Other Taxes and Fees	P.O. BOX 374 1800 WEST ST., ROOM 200 HOMESTEAD, PA 15120
BOROUGH OF MORRIS PLAINS	Regulatory and Other Taxes and Fees	BOARD OF HEALTH 531 SPEEDWELL AVENUE MORRIS PLAINS, NJ 07950
BOROUGH OF PARAMUS	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DIVISION ONE JOCKISH SQUARE PARAMUS, NJ 07652
BOROUGH OF RAMSEY	Regulatory and Other Taxes and Fees	BUREAU OF FIRE PREVENTION 33 NORTH CENTRAL AVENUE RAMSEY, NJ 07446
BOROUGH OF ROCKAWAY	Regulatory and Other Taxes and Fees	1 EAST MAIN STREET ROCKAWAY, NJ 07866
BOROUGH OF SHREWSBURY	Regulatory and Other Taxes and Fees	419 SYCAMORE AVE SHREWSBURY, NJ 07702
BOROUGH OF TOTOWA_LIC100751	Regulatory and Other Taxes and Fees	MUNICIPAL COMPLEX TOTOWA ROAD AT CHERBA PLACE TOTOWA, NJ 07512
BOROUGH OF TOTOWA_LIC110280	Regulatory and Other Taxes and Fees	MUNICIPAL BUILDING 537 TOTOWA ROAD TOTOWA, NJ 07512
BOROUGH OF WATCHUNG	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENTATTN: MARYANN 15 MOUNTAIN BLVD WATCHUNG, NJ 07069
BOROUGH OF WEST LONG BRANCH	Regulatory and Other Taxes and Fees	TAX OFFICE 965 BROADWAY WEST LONG BRANCH, NJ 07764

Taxing Authority	Tax Type	Address
BOROUGH OF WESTWOOD FIRE PREVE	Regulatory and Other Taxes and Fees	FIRE PREVENTION BUREAU 93 CENTER AVENUE WESTWOOD, NJ 07675
Bossier City-Parish	Sales and Use Taxes	P.O. Box 71313 Bossier City, LA 71171-1313
BREVARD COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 2500 TITUSVILLE, FL 32781
BRIAN MCCOLLUM COLLECTOR	Regulatory and Other Taxes and Fees	ROGER B WILSON BOONE COUNTYGOVERNMENT CENTER 9TH & ASH 801 EAST WALNUT, ROOM 118 COLUMBIA, MO 65201
BROOKFIELD CITY TREASURER	Regulatory and Other Taxes and Fees	2000 N CALHOUN ROAD BROOKFIELD, WI 53005
BROUGH OF KINNELON	Regulatory and Other Taxes and Fees	530 NEWARK POMPTON TURNPIKE POMPTON PLAINS, NJ 07444
BROWARD CNTY REVENUE COLLECTOR	Regulatory and Other Taxes and Fees	GOVERNMENT CTR ANNEX 115 S. ANDREWS AVE FORT LAUDERDALE, FL 33301
BRUCE VICKERS CFC,CFBTO ELC	Regulatory and Other Taxes and Fees	OSCEOLA COUNTY TAX COLLECTOR P.O. BOX 422105 KISSIMMEE, FL 34742
BRYDON,SWEARENGEN & ENGLAND PC	Regulatory and Other Taxes and Fees	312 E. CAPITOL AVENUE JEFFERSON CITY, MO 65101
BSE SERVICES	Regulatory and Other Taxes and Fees	P.O. BOX 456 JEFFERSON CITY, MO 65102
BUREAU OF FIRE PREVENTION	Regulatory and Other Taxes and Fees	HAMPTON TOWNSHIP 1 RUMSEY WAY NEWTON, NJ 07860

Taxing Authority	Tax Type	Address
BUREAU OF HOME FURNISHINGS &	Regulatory and Other Taxes and Fees	THERMAL INSULATION, LICENSING 3485 ORANGE GROVE AVENUE NORTH HIGHLANDS, CA 95660
BUTTE COUNTY WEIGHTS & MEASURE	Regulatory and Other Taxes and Fees	& MEASURES 316 NELSON AVENUE OROVILLE, CA 95965
CADDO PARISH SHERIFF'S OFFICE_LIC271182	Regulatory and Other Taxes and Fees	P.O. BOX 20905 SHREVEPORT, LA 71120
Caddo-Shreveport Sals and Use Tax Commission	Sales and Use Taxes	P.O. Box 104 Shreveport, LA 71161
Calcasieu Parish School System	Sales and Use Taxes	P.O. Drawer 2050 Lake Charles, LA 70620-2050
Caldwell Parish	Sales and Use Taxes	P.O. Box 280 Vidalia, LA 71373
CALGARY POLICE SERVICE ALARM	Regulatory and Other Taxes and Fees	CITY CASHIER 8042PO BOX 2100, STATION M THE CITY OF CALGARY CALGARY,
CALIFORNIA DEPARTMENT OF	Regulatory and Other Taxes and Fees	PUBLIC HEALTHFOOD AND DRUG BRANCH PO BOX 997435 MS 7602 SACRAMENTO, CA 95899
California State Board of Equalization	Sales and Use Taxes	P.O. Box 942879 Sacramento, CA 94279-7072
CAMDEN COUNTY COLLECTOR	Regulatory and Other Taxes and Fees	TERESA MURRAYCOLLECTOR OF REVENUE 1 COURT CIRCLE NW SUITE 4 CAMDENTON, MO 65020

Taxing Authority	Tax Type	Address
CANADA REVENUE AGENCY	Regulatory and Other Taxes and Fees	CANADA REVENUE AGENCY P O BOX 3800 STN A SUDBURY,
CARLSTADT BOARD OF HEALTH	Regulatory and Other Taxes and Fees	P.O. BOX 466 500 MADISON STREET CARLSTADT, NJ 07072
CARR ALLISON	Regulatory and Other Taxes and Fees	100 VESTAVIA PARKWAY BIRMINGHAM, AL 35216
CASPER NATRONA COUNTY	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 475 S SPRUCE STREET CASPER, WY 82601
Catahoula Parish	Sales and Use Taxes	P.O. Box 250 Vidalia, LA 71373
Centerra Public Improvement Coll. Corp.	Sales and Use Taxes	Public Improvement Fee Administration C/O City of Loveland Sales Tax Admin PO BOX 892 Loveland, CO 80539
CHANDLER POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	ALARM UNIT 250 EAST CHICAGO STREET CHANDLER, AZ 85244
CHARLESTON COUNTY	Regulatory and Other Taxes and Fees	REVENUE COLLECTION DEPT 4045 BRIDGE VIEW DR NORTH CHARLESTON, SC 29405
CHARLESTON COUNTY TREASURER_LIC271300	Regulatory and Other Taxes and Fees	P.O. BOX 603517 CHARLOTTE, NC 28260
CHARLOTTE ALARM MANAGEMENT SER	Regulatory and Other Taxes and Fees	P O BOX 1500 WALDORF, MD 20604

Taxing Authority	Tax Type	Address
CHARLOTTE FIRE DEPARTMENT	Regulatory and Other Taxes and Fees	FIRE PREVENTION BUREAU 500 DALTON AVENUE CHARLOTTE, NC 28206
Chicago Department of Finance - Tax Division	Sales and Use Taxes	Attn: Database Unit 22149 NETWORK PLACE Chicago, IL 60673-1221
City and County of Denver	Sales and Use Taxes	Department of Finance, Treasury Division P.O. Box 660860 Dallas, TX 75266-0860
CITY CLERK-TREASURER	Regulatory and Other Taxes and Fees	MUNICIPAL BUILDING P.O. BOX 308 HUNTSVILLE, AL 35804
CITY OF ABBOTSFORD	Regulatory and Other Taxes and Fees	ABBOTSFORD CITY HALL 32315 SOUTH FRASER WAY ABBOTSFORD,
CITY OF ALAMEDA	Regulatory and Other Taxes and Fees	ALAMEDA FIRE DEPARTMENTPREVENTIVE SERVICES DIVISION 1300 PARK STREET ALAMEDA, CA 94501
CITY OF ALBUQUERQUE	Regulatory and Other Taxes and Fees	REM P.O. BOX 1313 ALBUQUERQUE, NM 87103
CITY OF ALBUQUERQUE_LIC269827	Regulatory and Other Taxes and Fees	PO BOX 1293 ALBUQUERQUE, NM 87103
CITY OF ALPHARETTA GEORGIA	Regulatory and Other Taxes and Fees	BUSINESS OCCUPATION TAX OFFICE P.O. BOX 349 ALPHARETTA, GA 30009

Taxing Authority	Tax Type	Address
CITY OF AMARILLO	Regulatory and Other Taxes and Fees	ENVIRONMRNTAL HEALTH DEPT. P.O. BOX 1971 AMARILLO, TX 79105
CITY OF AMARILLO_LIC270981	Regulatory and Other Taxes and Fees	ATTN ENVIRONMENTAL HEALTH P.O. BOX 1971 AMARILLO, TX 79105
CITY OF ANN ARBOR	Regulatory and Other Taxes and Fees	DEPT.77621,CITY TREASURER PO BOX 77000 DETROIT, MI 48277
CITY OF ANTIOCH	Regulatory and Other Taxes and Fees	REGISTRATION PO BOX 142317 IRVING, TX 75014
CITY OF APOPKA	Regulatory and Other Taxes and Fees	BUSINESS TAX RENEWAL 120 EAST MAIN STREET APOPKA, FL 32703
CITY OF ASHEVILLE	Regulatory and Other Taxes and Fees	PO BOX 602462 CHARLOTTE, NC 28260
CITY OF ATLANTA	Regulatory and Other Taxes and Fees	OFFICE OF REVENUE P.O. BOX 932053 ATLANTA, GA 31193
CITY OF AURORA	Regulatory and Other Taxes and Fees	TAX & LICENSING PO BOX 913200 DENVER, CO 80291
City of Aurora	Sales and Use Taxes	City of Aurora Tax P.O. Box 913200 Denver, CO 80291-3200
CITY OF AVVENTURA	Regulatory and Other Taxes and Fees	COMMUNITY DEVELOPMENT DEPT 19200 WEST COUNTY CLUB

Taxing Authority	Tax Type	Address
		DRIVE AVENTURA, FL 33180
CITY OF BAKERSFIELD	Regulatory and Other Taxes and Fees	P.O. BOX 2057 BAKERSFIELD, CA 93303
CITY OF BALLWIN	Regulatory and Other Taxes and Fees	14811 MANCHESTER ROAD BALLWIN, MO 63011
CITY OF BATAVIA	Regulatory and Other Taxes and Fees	ATTN: ACCOUNTS RECEIVABLE 100 N ISLAND AVE BATAVIA, IL 60510
CITY OF BEAUMONT	Regulatory and Other Taxes and Fees	550 EAST 6TH STREET BEAUMONT, CA 92223
CITY OF BELLEVUE	Regulatory and Other Taxes and Fees	LOCKBOX P. O. BOX 34372 SEATTLE, WA 98124
CITY OF BELLINGHAM FINANCE DEP	Regulatory and Other Taxes and Fees	CITY HALL P.O. BOX V 210 LOTTIE STREET BELLINGHAM, WA 98227
CITY OF BEND	Regulatory and Other Taxes and Fees	P.O. BOX 431 710 WALL STREET BEND, OR 97709
CITY OF BILLINGS	Regulatory and Other Taxes and Fees	ADMINISTRATIVE SVCS, FIN DIV. P.O. BOX 1178 BILLINGS, MT 59103
CITY OF BILLINGS_LIC270340	Regulatory and Other Taxes and Fees	ADMINISTRATIVE SVCS, FIN DIV. P.O. BOX 1178 BILLINGS, MT 59103
CITY OF BIRMINGHAM	Regulatory and Other Taxes and Fees	P.O. BOX 830638 BIRMINGHAM, AL 35283

Taxing Authority	Tax Type	Address
CITY OF BLOOMINGTON	Regulatory and Other Taxes and Fees	LICENSING SECTION 1800 WEST OLD SHAKOPEE ROAD BLOOMINGTON, MN 55431
CITY OF BLOOMINGTON_LIC270238	Regulatory and Other Taxes and Fees	LICENSING SECTION 1800 WEST OLD SHAKOPEE ROAD BLOOMINGTON, MN 55431
CITY OF BOCA RATON	Regulatory and Other Taxes and Fees	LICENSE PROCESSING CENTER P.O. BOX 862236 ORLANDO, FL 32886
City of Boulder	Sales and Use Taxes	Department of Finance P.O. Box 791 Boulder, CO 80306-0791
CITY OF BOWLING GREEN KY	Regulatory and Other Taxes and Fees	P.O. BOX 1410 BOWLING GREEN, KY 42102
CITY OF BOYNTON BEACH, FLORIDA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE P.O. BOX 310 BOYNTON BEACH, FL 33425
CITY OF BOZEMAN_LIC270946	Regulatory and Other Taxes and Fees	P O BOX 1230 121 NORTH ROUSE AVE BOZEMAN, MT 59771
CITY OF BRENTWOOD BUSINESS LICENSE	Regulatory and Other Taxes and Fees	2348 Brentwood Boulevard, Brentwood, MO 63144
CITY OF BROWNSVILLE	Regulatory and Other Taxes and Fees	DEPARTMENT OF PUBLIC HEALTH 1034 E LEVEE ST BROWNSVILLE, TX 78520
CITY OF BUENA PARK	Regulatory and Other Taxes and Fees	CITY OF BUENA PARK FINANCE DEPP O BOX 5009

Taxing Authority	Tax Type	Address
		6650 BEACH BLVD BUENA PARK, CA 90622
CITY OF BURBANK	Regulatory and Other Taxes and Fees	LICENSE & CODE SERVICES DIV. PO BOX 6459 BURBANK, CA 91510
CITY OF BURBANK_LIC271329	Regulatory and Other Taxes and Fees	P.O. BOX 6459 BURBANK, CA 91510
CITY OF BURNABY	Regulatory and Other Taxes and Fees	LICENSE OFFICE 4949 CANADA WAY BURNABY,
CITY OF CAMPBELL	Regulatory and Other Taxes and Fees	BUILDING DEPARTMENT 70 N. 1ST STREET CAMPBELL, CA 95008
CITY OF CANTON	Regulatory and Other Taxes and Fees	OCCUPATIONAL TAX LICENSE 151 ELIZABETH STREET CANTON, GA 30114
CITY OF CAPE CORAL/CITY CLERKS	Regulatory and Other Taxes and Fees	OFFICE-LICENSING/BUS.TAX DIV. 1015 CULTURAL PARK BLVD CAPE CORAL, FL 33990
CITY OF CAPITOLA	Regulatory and Other Taxes and Fees	420 CAPITOLA AVENUE CAPITOLA, CA 95010
CITY OF CARLSBAD	Regulatory and Other Taxes and Fees	1635 FARADAY AVENUE CARLSBAD, CA 92008
CITY OF CASSELBERRY	Regulatory and Other Taxes and Fees	LOCAL BUSINESS TAX DIVISION 95 TRIPLET LAKE DRIVE CASSELBERRY, FL 32707
CITY OF CEDAR HILL	Regulatory and Other Taxes and Fees	ATTN: BUILDING INSPECTIONS DEP 285 UPTOWN BLVD., BLDG. 1 CEDAR HILL, TX 75104

Taxing Authority	Tax Type	Address
CITY OF CEDAR RAPIDS	Regulatory and Other Taxes and Fees	CITY TREASURERS OFFICE P.O. BOX 2148 CEDAR RAPIDS, IA 52406
CITY OF CHAMPAIGN	Regulatory and Other Taxes and Fees	ALARM PROGRAM P O BOX 142375 IRVING, TX 75014
CITY OF CHANDLER	Regulatory and Other Taxes and Fees	PRIVILEGE TAX 55 N. ARIZONA PL, STE. 201 CHANDLER, AZ 85244
CITY OF CHARLESTON REVENUE COLLECTIONS DIV	Regulatory and Other Taxes and Fees	P.O. Box 22009 Charleston, SC 29413
CITY OF CHARLOTTESVILLE_LIC269969	Regulatory and Other Taxes and Fees	
CITY OF CHESAPEAKE	Regulatory and Other Taxes and Fees	POST OFFICE BOX 15285 CHESAPEAKE, VA 23328
CITY OF CHICAGO	Regulatory and Other Taxes and Fees	2350 W. Ogden Ave, Second Floor Chicago, IL 60608
CITY OF CHICAGO DEPT OF REV	Regulatory and Other Taxes and Fees	JUDGMENT COLLECTIONS UNIT 121 N. LASALLE ST. ROOM #107 CHICAGO, IL 60602
CITY OF CHICO ALARM PERMITS	Regulatory and Other Taxes and Fees	BUSINESS LICENSE 411 MAIN STREET, P.O. BOX 3420 CHICO, CA 95927
CITY OF CHULA VISTA_LIC271337	Regulatory and Other Taxes and Fees	FIANANCE DEPARTMENT P.O. BOX 7549 CHULA VISTA, CA 91912
CITY OF CLEARWATER_LIC100639	Regulatory and Other Taxes and Fees	ATTN: OCL DEPARTMENT P.O. BOX 4748 CLEARWATER, FL 33758
CITY OF CLEARWATER_LIC270576	Regulatory and Other Taxes and Fees	P.O. BOX 4748 CLEARWATER, FL 33758

Taxing Authority	Tax Type	Address
City of Colorado Springs	Sales and Use Taxes	Department 2408 Denver, CO 80256-0001
CITY OF COLUMBIA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DIVISION PO BOX 147 COLUMBIA, SC 29217
CITY OF COLUMBUS TREASURER	Regulatory and Other Taxes and Fees	4252 GROVES RD COLUMBUS, OH 43232
CITY OF COLUMBUS TREASURER_LIC269828	Regulatory and Other Taxes and Fees	DEPT OF PUB SAFETY-LIC SECTION 4252 GROVES RD COLUMBUS, OH 43232
CITY OF CONCORD	Regulatory and Other Taxes and Fees	P.O. BOX 308 CONCORD, NC 28026
CITY OF CONCORD, NH	Regulatory and Other Taxes and Fees	CODE ADMINISTRATION DEPARTMENTHEALTH SERVICES DIVISION 37 GREEN STREET CONCORD, NH 03301
CITY OF CORAL SPRINGS	Regulatory and Other Taxes and Fees	BUSINESS TAX OFFICE P.O. BOX 754501 CORAL SPRINGS, FL 33075
CITY OF COUNCIL BLUFFS/	Regulatory and Other Taxes and Fees	ALARM TRACKING 208 PEARL STREET COUNCIL BLUFFS, IA 51503
CITY OF CRYSTAL LAKE - WM	Regulatory and Other Taxes and Fees	P.O. BOX 597 CRYSTAL LAKE, IL 60039
CITY OF CULVER CITY	Regulatory and Other Taxes and Fees	BUSINESS SUPPORT CENTER 8839 N CEDAR AVE #212 FRESNO, CA 93720

Taxing Authority	Tax Type	Address
CITY OF CUMMING	Regulatory and Other Taxes and Fees	BUSINESS OCCUPATION TAX 100 MAIN STREET CUMMING, GA 30040
CITY OF DALLAS	Regulatory and Other Taxes and Fees	DEPT OF CODE COMPLIANCE 7901 GOFORTH RD DALLAS, TX 75238
CITY OF DALY CITY	Regulatory and Other Taxes and Fees	REDUCTION PROGRAM PO BOX 142856 IRVING, TX 75014
CITY OF DANBURY	Regulatory and Other Taxes and Fees	HEALTH AND HOUSING DEPT 155 DEER HILL AVE DANBURY, CT 06810
CITY OF DAPHNE REVENUE DIV	Regulatory and Other Taxes and Fees	BUSINESS LICENSE PO DRAWER 1047 DAPHNE, AL 36526
CITY OF DAVENPORT	Regulatory and Other Taxes and Fees	226 WEST FOURTH STREET DAVENPORT, IA 52801
CITY OF DELRAY BEACH	Regulatory and Other Taxes and Fees	COMM IMPROVEMENT ALARM UNIT 100 NW 1ST AVENUE DELRAY BEACH, FL 33444
CITY OF D'LBerville	Regulatory and Other Taxes and Fees	P.O. BOX 6519 DIBERVILLE, MS 39540
CITY OF DORAL	Regulatory and Other Taxes and Fees	SUITE 206 8300 NW 53RD STREET DORAL, FL 33166
CITY OF DOTHAN	Regulatory and Other Taxes and Fees	PUBLIC WORKS DEPARTMENT PO BOX 2128 DOTHON, AL 36302

Taxing Authority	Tax Type	Address
CITY OF DUBLIN	Regulatory and Other Taxes and Fees	FINANCE DEPARTMENT 100 CIVIC PLAZA DUBLIN, CA 94568
CITY OF DUNWOODY	Regulatory and Other Taxes and Fees	BUSINESS LICENSE 41 PERIMETER CTR EAST,STE 250 DUNWOODY, GA 30346
City of Durango	Sales and Use Taxes	949 East Second Avenue Durango, CO 81301-5109
CITY OF DURHAM FIRE DEPARTMENT	Regulatory and Other Taxes and Fees	P.O. BOX 30041 DURHAM, NC 27702
CITY OF EL CENTRO	Regulatory and Other Taxes and Fees	1275 MAIN STREET EL CENTRO, CA 92243
CITY OF EL CERRITO	Regulatory and Other Taxes and Fees	FINANCE DEPARTMENT 10940 SAN PABLO AVENUE EL CERRITO, CA 94530
CITY OF EL PASO	Regulatory and Other Taxes and Fees	811 Texas Ave. One Stop Shop: Attention Licensing El Paso, TX 79901
City of Elizabeth	Sales and Use Taxes	Franchise Assessment Tax Collector 50 Winfield Scott Plaza Elizabeth, NJ 7201
CITY OF ELK GROVE	Regulatory and Other Taxes and Fees	8401 LAGUNA PALMS WAY ELK GROVE, CA 95758
CITY OF EVERETT	Regulatory and Other Taxes and Fees	CITY CLERK 2930 WETMORE AVENUE EVERETT, WA 98201
CITY OF FLAGSTAFF_LIC270386	Regulatory and Other Taxes and Fees	211 W ASPEN AVE FLAGSTAFF, AZ 86001

Taxing Authority	Tax Type	Address
CITY OF FLORENCE/BUS LIC DEPT	Regulatory and Other Taxes and Fees	CITY-COUNTY COMPLEX KK 180 N. IRBY STREET FLORENCE, SC 29501
CITY OF FLOWOOD	Regulatory and Other Taxes and Fees	P.O. BOX 320069 AIRPORT ROAD FLOWOOD, MS 39232
CITY OF FOLSOM	Regulatory and Other Taxes and Fees	C/O MUNISERVICES LLCBOX 367 438 E SHAW AVENUE FRESNO, CA 93710
CITY OF FOLSOM_LIC269968	Regulatory and Other Taxes and Fees	BUSINESS SUPPORT CENTER 8839 N CEDAR AVE #212 FRESNO, CA 93720
City of Fort Collins	Sales and Use Taxes	Department of Finance, Sales Tax Division P.O. Box 440 Fort Collins, CO 80522-0439
CITY OF FORT LAUDERDALE	Regulatory and Other Taxes and Fees	OCCUPATIONAL LICENSE DIVISION P.O. BOX 31689 TAMPA, FL 33631
CITY OF FORT MYERS	Regulatory and Other Taxes and Fees	BUSINESS TAX RECEIPTSSUITE 101 1825 HENDRY ST FORT MYERS, FL 33901
CITY OF FORT SMITH	Regulatory and Other Taxes and Fees	ATTN: COLLECTION DEPARTMENT P.O. BOX 1908 FORT SMITH, AR 72902
CITY OF FRAMINGHAM	Regulatory and Other Taxes and Fees	OFFICE OF THE TAX COLLECTOR P.O. BOX 724 READING, MA 01867

Taxing Authority	Tax Type	Address
CITY OF FREDERICKSBURG	Regulatory and Other Taxes and Fees	OF THE REVENUECITY HALL P O BOX 644 FREDERICKSBURG, VA 22404
CITY OF FRISCO	Regulatory and Other Taxes and Fees	6891 MAIN STREET FRISCO, TX 75034
CITY OF GAINESVILLE_LIC101645	Regulatory and Other Taxes and Fees	OCCUPATIONAL TAX DIVISIONMAIL STAION 47 P.O. BOX 490 GAINESVILLE, FL 32602
CITY OF GERMANTOWN	Regulatory and Other Taxes and Fees	P.O. BOX 38809 1930 SOUTH GERMANTOWN ROAD GERMANTOWN, TN 38183
CITY OF GILROY	Regulatory and Other Taxes and Fees	LICENSE DEPT 7351 ROSANNA ST GILROY, CA 95020
City of Glendale	Sales and Use Taxes	Tax Administration 950 S. Birch St Glendale, CO 80246
CITY OF GLEN DORA	Regulatory and Other Taxes and Fees	DEPT. FALSE ALARM UNIT 150 S. GLEN DORA AVENUE GLEN DORA, CA 91741
City of Glenwood Springs	Sales and Use Taxes	101 W. 8th St Glenwood Springs, CO 81601
City of Golden	Sales and Use Taxes	Finance Department 911 10th Street Golden, CO 80401
City of Grand Junction	Sales and Use Taxes	250 North 5th Street Grand Junction, CO 81501

Taxing Authority	Tax Type	Address
CITY OF GREAT FALLS	Regulatory and Other Taxes and Fees	FIRE RESCUE 105 9TH ST. S GREAT FALLS, MT 59401
City of Greeley	Sales and Use Taxes	Finance Dept. 1000 10th Street Greeley, CO 80631
CITY OF GREENVILLE	Regulatory and Other Taxes and Fees	BUSINESS LICENSE P.O. BOX 2207 GREENVILLE, SC 29602
CITY OF HACKENSACK	Regulatory and Other Taxes and Fees	215 STATE ST HACKENSACK, NJ 07601
CITY OF HAMILTON LICENSING &	Regulatory and Other Taxes and Fees	LICENSING 330 WENTWORTH STREETNORTH LICENSING AND BY-LAW SERVICES HAMILTON,
CITY OF HATTIESBURG	Regulatory and Other Taxes and Fees	DEPUTY MUNICIPAL CLERK P.O. BOX 1898 HATTIESBURG, MS 39403
CITY OF HAWTHORNE	Regulatory and Other Taxes and Fees	DEPARTMENT OF LICENSING 4455 W 126TH STREET HAWTHORNE, CA 90250
CITY OF HELENA	Regulatory and Other Taxes and Fees	HELENA POLICE DEPT 221 BRECKENRIDGE HELENA, MT 59601
CITY OF HENDERSON	Regulatory and Other Taxes and Fees	FIRE SAFETY DIVISION 240 WATER STREET HENDERSON, NV 89015
CITY OF HIALEAH BUS.TAX DIV.	Regulatory and Other Taxes and Fees	501 PALM AVENUE HIALEAH, FL 33010

Taxing Authority	Tax Type	Address
CITY OF HOMESTEAD	Regulatory and Other Taxes and Fees	TAX RECEIPT DIVISION 100 CIVIC COURT HOMESTEAD, FL 33030
CITY OF HOOVER_LIC271330	Regulatory and Other Taxes and Fees	P.O. BOX 11407 BIRMINGHAM, AL 35246
CITY OF HOT SPRINGS	Regulatory and Other Taxes and Fees	MUNICIPAL UTILITIES 517 AIRPORT ROAD HOT SPRINGS, AR 71913
CITY OF HOUSTON	Regulatory and Other Taxes and Fees	SIGN ADMINISTRATION P.O. BOX 2688 HOUSTON, TX 77252
CITY OF HOUSTON FIRE DEPT	Regulatory and Other Taxes and Fees	HOUSTON FIRE DEPARTMENT PERMITPO BOX 3625 1002 WASHINGTON AVE 2ND FLOOR HOUSTON, TX 77253
CITY OF HOUSTON FIRE DEPT_LIC269829	Regulatory and Other Taxes and Fees	DEPT OF HEALTH & HUMAN SERVICE P.O. BOX 300008 HOUSTON, TX 77230
CITY OF HUNTINGTON BEACH	Regulatory and Other Taxes and Fees	CITY TREASURER P.O. BOX 711 HUNTINGTON BEACH, CA 92648
CITY OF HUNTINGTON BEACH_LIC269830	Regulatory and Other Taxes and Fees	FALSE ALARM P O BOX 142915 IRVING, TX 75014
CITY OF HUNTSVILLE	Regulatory and Other Taxes and Fees	HUNTSVILLE POLICE DEPARTMENTPUBLIC SAFETY ALARMS OFFICE PO BOX 2085 HUNTSVILLE, AL 35804

Taxing Authority	Tax Type	Address
CITY OF INDEPENDENCE	Regulatory and Other Taxes and Fees	P.O. BOX 1019 111 E. MAPLE INDEPENDENCE, MO 64051
CITY OF INDIANAPOLIS	Regulatory and Other Taxes and Fees	2260 CITY COUNTY BUILDING, 200 E WASHINGTON STREET C/O REVENUE RECOVERY UNIT Indianapolis, IN 46204
CITY OF IRVINE_LIC100390	Regulatory and Other Taxes and Fees	BUSINESS LICENSES P.O. BOX 19575 IRVINE, CA 92623
CITY OF IRVINE_LIC270577	Regulatory and Other Taxes and Fees	P.O. BOX 19575 IRVINE, CA 92623
CITY OF ISSAQAH	Regulatory and Other Taxes and Fees	P.O. BOX 1307 ISSAQAH, WA 98027
CITY OF JACKSON	Regulatory and Other Taxes and Fees	SIGN & LICENSE DIVISION P.O. BOX 22708 JACKSON, MS 39225
CITY OF JACKSONVILLE	Regulatory and Other Taxes and Fees	515 N JULIA STREET FIRE DIV-FIRE PREVENTION JACKSONVILLE, FL 32202
CITY OF JACKSONVILLE BEACH	Regulatory and Other Taxes and Fees	11 NORTH THIRD STREET JACKSONVILLE, FL 32250
CITY OF JOLIET	Regulatory and Other Taxes and Fees	BUSINESS LICENSE 150 W. JEFFERSON ST JOLIET, IL 60432
CITY OF JOPLIN	Regulatory and Other Taxes and Fees	602 SOUTH MAIN STREET JOPLIN, MO 64801
CITY OF JURUPA VALLEY	Regulatory and Other Taxes and Fees	8930 LIMONITE AVE JURUPA VALLEY, CA 92509

Taxing Authority	Tax Type	Address
CITY OF KAMLOOPS	Regulatory and Other Taxes and Fees	BUSINESS LICENCE SECTION 7 VICTORIA STREET WEST KAMLOOPS,
CITY OF KEENE	Regulatory and Other Taxes and Fees	3 Washington St. Attn: Laurie Planke Keene, NH 03431
CITY OF KELOWNA	Regulatory and Other Taxes and Fees	1435 WATER STREET LICENSE DEPARTMENT KELOWNA,
CITY OF KENTWOOD_LIC209317	Regulatory and Other Taxes and Fees	PO BOX 8848 4900 BRENTON AVENUE SE KENTWOOD, MI 49518
CITY OF KNOXVILLE_LIC271270	Regulatory and Other Taxes and Fees	400 MAIN STREET KNOXVILLE, TN 37901
CITY OF LA HABRA	Regulatory and Other Taxes and Fees	150 N. EUCLID STREET LA HABRA, CA 90631
CITY OF LA QUINTA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DIVISION 78-495 CALLE TAMPICO LA QUINTA, CA 92253
CITY OF LAKE WORTH	Regulatory and Other Taxes and Fees	3805 ADAM GRUBB LAKE WORTH, TX 76135
CITY OF LAKELAND	Regulatory and Other Taxes and Fees	OCCUPATIONAL LICENSE OFFICE 228 S. MASSACHUSETTS AVE LAKELAND, FL 33801
CITY OF LAKWOOD	Regulatory and Other Taxes and Fees	REVENUE DIVISION P.O. BOX 17479 DENVER, CO 80217
City of Lakewood	Sales and Use Taxes	Revenue Division P.O. Box 17479 Denver, CO 80217-0479

Taxing Authority	Tax Type	Address
CITY OF LAKEWOOD_LIC270227	Regulatory and Other Taxes and Fees	P.O. BOX 220 LAKEWOOD, CA 90714
CITY OF LANGLEY	Regulatory and Other Taxes and Fees	20399 DOUGLAS CRESENT LANGLEY,
CITY OF LARGO	Regulatory and Other Taxes and Fees	P.O. BOX 296 LARGO, FL 33779
CITY OF LARKSPUR	Regulatory and Other Taxes and Fees	C/O MUNISERVICES LLC 438 EAST SHAW AVE BOX 367 FRESNO, CA 93710
CITY OF LARKSPUR_LIC271346	Regulatory and Other Taxes and Fees	TAX TRST ACCT C/O AVE INS&ANL 373 EAST SHAW AVE BOX 367 FRESNO, CA 93710
CITY OF LAS CRUCES	Regulatory and Other Taxes and Fees	ATTN: BUSINESS REGISTRATION P.O. BOX 20000 LAS CRUCES, NM 88004
CITY OF LAS VEGAS-LICENSE	Regulatory and Other Taxes and Fees	DEPARTMENT OF FINANCE 495 S MAIN ST LAS VEGAS, NV 89101
CITY OF LEE'S SUMMIT	Regulatory and Other Taxes and Fees	BUSINESS LICENSE 220 S.E. GREEN STREET LEES SUMMIT, MO 64063
CITY OF LEOMINSTER	Regulatory and Other Taxes and Fees	WEIGHTS & MEASURES DEPT 25 WEST STREET LEOMINSTER, MA 01453
CITY OF LEWISVILLE_LIC103549	Regulatory and Other Taxes and Fees	P.O. BOX 299002 LEWISVILLE, TX 75029
City of Lincoln, Nebraska	Sales and Use Taxes	City Treasurer 555 South 10th Street Lincoln, NE 68508-2830

Taxing Authority	Tax Type	Address
City of Lone Tree	Sales and Use Taxes	P.O. Box 17987 Denver, CO 80217-0987
City of Longmont	Sales and Use Taxes	350 Kimbark St. Dept. of Finance, Sales/Use Tax Division Civic Center Complex Longmont, CO 80501
CITY OF LONGVIEW	Regulatory and Other Taxes and Fees	1525 BROADWAY P.O. BOX 128 LONGVIEW, WA 98632
CITY OF LONGVIEW ALARM	Regulatory and Other Taxes and Fees	SERVICES PO BOX 842606 DALLAS, TX 75284
CITY OF LOS ANGELES_LIC106560	Regulatory and Other Taxes and Fees	OFFICE OF FINANCE P.O. BOX 53233 LOS ANGELES, CA 90053
CITY OF LOS ANGELES_LIC270544	Regulatory and Other Taxes and Fees	P.O. BOX 514267 LOS ANGELES, CA 90051
City of Loveland	Sales and Use Taxes	P.O. Box 0845 Loveland, CO 80539-0845
CITY OF LYNCHBURG	Regulatory and Other Taxes and Fees	COLLECTIONS DIVISION P.O. BOX 603 LYNCHBURG, VA 24505
CITY OF MADISON TREASURER	Regulatory and Other Taxes and Fees	P.O. BOX 2999 MADISON, WI 53701
CITY OF MANHATTAN	Regulatory and Other Taxes and Fees	COMMUNITY DEVELOPMENT 1101 POYNTZ AVE MANHATTAN, KS 66502
CITY OF MAPLEWOOD	Regulatory and Other Taxes and Fees	OFFICE OF THE CITY CLERK 7601 MANCHESTER ROAD MAPLEWOOD, MO 63143

Taxing Authority	Tax Type	Address
CITY OF MARINA	Regulatory and Other Taxes and Fees	FINANCE DEPARTMENT 211 HILLCREST AVENUE MARINA, CA 93933
CITY OF MEDFORD	Regulatory and Other Taxes and Fees	FINANCE DEPARTMENT 411 W 8TH STREET MEDFORD, OR 97501
CITY OF MEQUON	Regulatory and Other Taxes and Fees	ATTN: COMMUNITY DEVELOPMENT 11333 N. CEDARBURG RD MEQUON, WI 53092
CITY OF MERIDIAN	Regulatory and Other Taxes and Fees	PRIVILEGE LICENSE RENEWAL P.O. BOX 1430 MERIDIAN, MS 39302
CITY OF MESQUITE HEALTH DIV	Regulatory and Other Taxes and Fees	P O BOX 850137 MESQUITE, TX 75185
CITY OF MIAMI	Regulatory and Other Taxes and Fees	DEPT. OF FINANCE 444 S.W. 2ND AVENUE MIAMI, FL 33130
CITY OF MIDLAND	Regulatory and Other Taxes and Fees	601 N LORAIN MIDLAND, TX 79701
CITY OF MILPITAS	Regulatory and Other Taxes and Fees	ATTN: FINANCE DEPT 455 E CALAVERAS BLVD MILPITAS, CA 95035
CITY OF MINNETONKA	Regulatory and Other Taxes and Fees	COMMUNITY DEVELOPMENTLICENSING 14600 MINNETONKA BLVD MINNETONKA, MN 55345
CITY OF MOBILE	Regulatory and Other Taxes and Fees	CITY OF MOBILE REVENUE DEPT. P.O. BOX 949 MOBILE, AL 36652

Taxing Authority	Tax Type	Address
CITY OF MODESTO	Regulatory and Other Taxes and Fees	P.O. BOX 3442 MODESTO, CA 95353
CITY OF MOUNTAIN VIEW_LIC271173	Regulatory and Other Taxes and Fees	P.O. BOX 742745 500 CASTRO STREET LOS ANGELES, CA 90074
CITY OF MT VERNON	Regulatory and Other Taxes and Fees	OFFICE OF CONSUMER PROTECTION ONE ROOSEVELT SQUARE MOUNT VERNON, NY 10550
CITY OF MURFREESBORO	Regulatory and Other Taxes and Fees	CITY TAX COLLECTOR P.O. BOX 1139 MURFREESBORO, TN 37133
CITY OF MURRIETA	Regulatory and Other Taxes and Fees	1 TOWN SQUARE MURRIETA, CA 92562
CITY OF MYRTLE BEACH	Regulatory and Other Taxes and Fees	921 N OAK ST BUSINESS LICENSE DIVISION PO BOX 2468 MYRTLE BEACH, SC 29578
City of New Orleans	Sales and Use Taxes	Department of Finance Bureau of Revenue P.O. Box 61840 New Orleans, LA 70161-1840
CITY OF NEWPORT NEWS_LIC100633	Regulatory and Other Taxes and Fees	TREASURER PO BOX 975 NEWPORT NEWS, VA 23607
CITY OF NORTH LAS VEGAS	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DIVISION 2200 CIVIC CENTER DRIVE NORTH LAS VEGAS, NV 89030
CITY OF NORTH LITTLE ROCK	Regulatory and Other Taxes and Fees	CITY CLERK P. O. BOX 5757 NORTH LITTLE ROCK, AR 72119

Taxing Authority	Tax Type	Address
City of Northglenn	Sales and Use Taxes	Department of Finance PO Box 5305 Denver, CO 80217-5305
CITY OF OCALA	Regulatory and Other Taxes and Fees	P.O. BOX 1270 OCALA, FL 34478
CITY OF OCEANSIDE	Regulatory and Other Taxes and Fees	300 NORTH COAST HIGHWAY OCEANSIDE, CA 92054
CITY OF OLYMPIA	Regulatory and Other Taxes and Fees	CITY TREASURER P.O. BOX 1967 OLYMPIA, WA 98507
CITY OF OMAHA	Regulatory and Other Taxes and Fees	PO BOX 30205 C/OFALSE ALARM REDUCTION PROGRAM Omaha, NE 68103
CITY OF OPELIKA	Regulatory and Other Taxes and Fees	P.O. BOX 2165 OPELIKA, AL 36801
CITY OF ORANGE CITY	Regulatory and Other Taxes and Fees	229 EAST GRAVES AVENUE ORANGE CITY, FL 32763
CITY OF ORLANDO, OFF PERMITTIN	Regulatory and Other Taxes and Fees	PERMITTING SERVICESFIRST FLOOR PO BOX 4990 400 SOUTH ORANGE AVE ORLANDO, FL 32802
CITY OF OSAGE BEACH	Regulatory and Other Taxes and Fees	ATTN: CITY CLERK 1000 CITY PARKWAY OSAGE BEACH, MO 65065
CITY OF OXFORD	Regulatory and Other Taxes and Fees	P.O. BOX 3383 OXFORD, AL 36203
CITY OF PALM BEACH GARDEN	Regulatory and Other Taxes and Fees	BUSINESS TAX 10500 N MILITARY TRAIL PALM BEACH GARDENS, FL 33410

Taxing Authority	Tax Type	Address
CITY OF PALM DESERT	Regulatory and Other Taxes and Fees	9 N CEDAR AVE #212 C/O BUSINESS LICENSE CENTER Fresno, CA 93720
CITY OF PALM SPRINGS	Regulatory and Other Taxes and Fees	BUSINESS LICENSE P.O. BOX 2743 PALM SPRINGS, CA 92263
City of Panama City Beach	Sales and Use Taxes	Attn: Business Registration Department 110 S. Arnold Road Panama City Beach, FL 32413
CITY OF PAPILLION	Regulatory and Other Taxes and Fees	ALARM PROGRAM PO BOX 141895 IRVING, TX 75014
CITY OF PASADENA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE SECTION 100 NORTH GARFIELD AVENUE, RM PASADENA, CA 91109
CITY OF PEMBROKE PINES	Regulatory and Other Taxes and Fees	P.O. BOX 900 10100 PINES BLVD PEMBROKE PINES, FL 33026
CITY OF PENSACOLA	Regulatory and Other Taxes and Fees	P.O. BOX 12910 PENSACOLA, FL 32521
CITY OF PHILADELPHIA_LIC110333	Regulatory and Other Taxes and Fees	REVENUE P O BOX 1660 PHILADELPHIA, PA 19105
CITY OF PHOENIX	Regulatory and Other Taxes and Fees	POLICE DEPARTMENT PO BOX 29122 PHOENIX, AZ 85038
CITY OF PHOENIX_LIC270450	Regulatory and Other Taxes and Fees	P.O. BOX 29125 PHOENIX, AZ 85038

Taxing Authority	Tax Type	Address
CITY OF PLANO	Regulatory and Other Taxes and Fees	ATTN: ACCOUNTING DEPARTMENT PO BOX 860358 PLANO, TX 75086
CITY OF PLEASANT HILL	Regulatory and Other Taxes and Fees	100 GREGORY LANE PLEASANT HILL, CA 94523
CITY OF POMPANO BEACH	Regulatory and Other Taxes and Fees	100 W ATLANTIC BLVD POMPANO BEACH, FL 33060
CITY OF PORT ST LUCIE	Regulatory and Other Taxes and Fees	BUSINESS TAX OFFICEBLDG B 121 SW PORT ST LUCIE BLVD PORT SAINT LUCIE, FL 34984
CITY OF PORTLAND	Regulatory and Other Taxes and Fees	PERMIT CENTER 1120 SW 5TH, 1ST FLOOR PORTLAND, OR 97222
City of Pueblo	Sales and Use Taxes	P.O. Box 1427 Pueblo, CO 81002
CITY OF RALEIGH	Regulatory and Other Taxes and Fees	PRIVILEGE LICENSE TAX SECTION P O BOX 590 RALEIGH, NC 27602
CITY OF RANCHO CUCAMONGA	Regulatory and Other Taxes and Fees	FINANCE DEPT PO BOX 807 RANCHO CUCAMONGA, CA 91729
CITY OF RED DEER	Regulatory and Other Taxes and Fees	PO BOX 5008 RED DEER,
CITY OF REDDING	Regulatory and Other Taxes and Fees	PO BOX 496071 777 CYPRESS AVENUE REDDING, CA 96049
CITY OF REDWOOD CITY	Regulatory and Other Taxes and Fees	1017 MIDDLEFIELD ROAD REDWOOD CITY, CA 94064

Taxing Authority	Tax Type	Address
CITY OF RENO THE CITY CLERK	Regulatory and Other Taxes and Fees	P.O. BOX 7 RENO, NV 89504
CITY OF RICHMOND	Regulatory and Other Taxes and Fees	CITY HALL 6911 NO 3 ROAD RICHMOND,
CITY OF RIO RANCHO	Regulatory and Other Taxes and Fees	ATTN: FINANCE DEPT / FABT 3200 CIVIC CTR CIRCLE STE 300 RIO RANCHO, NM 87144
CITY OF RIVERSIDE FINANCE DEPT	Regulatory and Other Taxes and Fees	FIRE PREVENTION 3900 MAIN ST., 3RD FLOOR RIVERSIDE, CA 92522
CITY OF ROSEVILLE CALIFORNIA	Regulatory and Other Taxes and Fees	ROSEVILLE FIRE DEPT 401 OAK STREET #402 ROSEVILLE, CA 95678
CITY OF ROSEVILLE,FINANCE LIC.	Regulatory and Other Taxes and Fees	8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF ROSEVILLE_LIC210933	Regulatory and Other Taxes and Fees	ATTN: FIRE MARSHAL DIVISION 18750 COMMON ROAD ROSEVILLE, MI 48066
CITY OF ROSEVILLE_LIC271338	Regulatory and Other Taxes and Fees	8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF SACRAMENTO	Regulatory and Other Taxes and Fees	CITY HALL 730 I STREET, RM. 114 SACRAMENTO, CA 95814
CITY OF SAN ANTONIO, METROPOLI_LIC269775	Regulatory and Other Taxes and Fees	HEALTH DISTR. FOOD SANITATION 332 W. COMMERCE, ROOM #101 SAN ANTONIO, TX 78205
CITY OF SAN DIEGO	Regulatory and Other Taxes and Fees	VICE ADMINISTRATION-MS 735 P.O. BOX 121431 SAN DIEGO, CA 92112

Taxing Authority	Tax Type	Address
CITY OF SAN DIEGO, CALIFORNIA	Regulatory and Other Taxes and Fees	CITY TREASURER P.O. BOX 122289 SAN DIEGO, CA 92112
CITY OF SAN DIEGO, OFF. OF THE	Regulatory and Other Taxes and Fees	TREASURER, BUSINESS TAX PROGRA PO BOX 121536 SAN DIEGO, CA 92112
CITY OF SAN JOSE	Regulatory and Other Taxes and Fees	801 N. FIRST ST., 2ND FL., RM SAN JOSE, CA 95110
CITY OF SAN JOSE_LIC270239	Regulatory and Other Taxes and Fees	BUS TAX & REG PERMIT #34370 P.O. BOX 39000 SAN FRANCISCO, CA 94139
CITY OF SAN LEANDRO	Regulatory and Other Taxes and Fees	8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF SAN LUIS OBISPO-	Regulatory and Other Taxes and Fees	990 PALM STREET SAN LUIS OBISPO, CA 93401
CITY OF SAN MATEO	Regulatory and Other Taxes and Fees	FINANCE DEPT. 330 WEST 20TH AVENUE SAN MATEO, CA 94403
CITY OF SANFORD	Regulatory and Other Taxes and Fees	P.O. BOX 1788 SANFORD, FL 32772
CITY OF SANTA ANA	Regulatory and Other Taxes and Fees	BUSINESS TAX OFFICE, M-15 20 CIVIC PLAZA, ROOM #267 SANTA ANA, CA 92702
CITY OF SANTA CLARA	Regulatory and Other Taxes and Fees	MUNICIPAL SERVICES DIVISION 1500 WARBURTON AVENUE SANTA CLARA, CA 95050
CITY OF SANTA FE	Regulatory and Other Taxes and Fees	ACCOUNTS RECEIVABLE UNIT P. O. BOX 909 SANTA FE, NM 87504

Taxing Authority	Tax Type	Address
CITY OF SANTA ROSA	Regulatory and Other Taxes and Fees	C/O MUNISERVICES LLC P O BOX 1556 SANTA ROSA, CA 95402
CITY OF SANTA ROSA - WM	Regulatory and Other Taxes and Fees	P.O. BOX 1673 SANTA ROSA, CA 95402
CITY OF SANTA ROSA TEXAS	Regulatory and Other Taxes and Fees	ALARM PROGRAM P O BOX 143217 IRVING, TX 75014
CITY OF SEATTLE	Regulatory and Other Taxes and Fees	LICENSE & TAX ADMINISTRATIONSBT TAX P.O. BOX 34214 SEATTLE, WA 98124
CITY OF SEATTLE_LIC269967	Regulatory and Other Taxes and Fees	FINANCE & ADMIN SVCS P.O. BOX 94785 SEATTLE, WA 98124
CITY OF SELMA	Regulatory and Other Taxes and Fees	9375 Corporate Drive, Selma, Live Oak, TX 78154
CITY OF SHAWNEE	Regulatory and Other Taxes and Fees	OCCUPATIONAL LICENSE 11110 JOHNSON DRIVE SHAWNEE, KS 66203
CITY OF SHEBOYGAN	Regulatory and Other Taxes and Fees	BUILDING INSPECTION DEPTSUITE 208 828 CENTER AVENUE SHEBOYGAN, WI 53081
CITY OF SHREVEPORT_LIC271195	Regulatory and Other Taxes and Fees	REVENUE DIVISION P.O. BOX 30040 SHREVEPORT, LA 71130
CITY OF SIOUX CITY IOWA_LIC246090	Regulatory and Other Taxes and Fees	PO BOX 447 SIOUX CITY, IA 51102

Taxing Authority	Tax Type	Address
CITY OF SIOUX CITY IOWA_LIC270524	Regulatory and Other Taxes and Fees	SIOUX CITY FIRE RESCUE 601 DOUGLAS ST SIOUX CITY, IA 51101
CITY OF SNELLVILLE	Regulatory and Other Taxes and Fees	OCCUPATIONAL TAX DEPARTMENT P.O. BOX 844 SNELLVILLE, GA 30078
CITY OF SOMERVILLE	Regulatory and Other Taxes and Fees	220 WASHINGTON STREET SOMERVILLE, MA 02143
CITY OF SOUTHLAKE	Regulatory and Other Taxes and Fees	1400 MAIN STE STE 200 SOUTHLAKE, TX 76092
CITY OF SPANISH FORT	Regulatory and Other Taxes and Fees	7361 SPANISH FORT BLVD SPANISH FORT, AL 36527
CITY OF SPARTANBURG	Regulatory and Other Taxes and Fees	P.O. BOX 1749BUSINESS LICENSE 145 WEST BROAD ST SPARTANBURG, SC 29304
CITY OF SPOKANE_LIC269831	Regulatory and Other Taxes and Fees	PO BOX 3843 SEATTLE, WA 98124
CITY OF SPRINGFIELD	Regulatory and Other Taxes and Fees	INCOME TAX DIVISION P.O. BOX 5200 SPRINGFIELD, OH 45501
CITY OF ST PETERSBURG CENTRAL	Regulatory and Other Taxes and Fees	OCCUPATIONAL TAX SECTION P.O. BOX 2842 SAINT PETERSBURG, FL 33731
CITY OF ST. JOSEPH	Regulatory and Other Taxes and Fees	1100 FREDERICK AVENUE SAINT JOSEPH, MO 64501
CITY OF STAFFORD	Regulatory and Other Taxes and Fees	CODE COMPLIANCE 2610 SOUTH MAIN STREET STAFFORD, TX 77477

Taxing Authority	Tax Type	Address
CITY OF STAFFORD_LIC270182	Regulatory and Other Taxes and Fees	2610 SOUTH MAIN STAFFORD, TX 77477
CITY OF STOCKTON	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DIVISION P.O. BOX 1570 STOCKTON, CA 95201
CITY OF SUNRISE	Regulatory and Other Taxes and Fees	OCCUPATIONAL LIC. DIV. 1607 NW 136 AVE BLDG B SUNRISE, FL 33323
CITY OF SUNSET HILLS	Regulatory and Other Taxes and Fees	3939 S. LINDBERGH SUNSET HILLS, MO 63127
CITY OF TAMPA	Regulatory and Other Taxes and Fees	CASHIERING POLICE 2105 N NEBRASKA AVE TAMPA, FL 33602
CITY OF TEMECULA	Regulatory and Other Taxes and Fees	ATTN BUS. LICENSE SPECIALIST 41000 MAIN STREET TEMECULA, CA 92590
CITY OF TEXARKANA	Regulatory and Other Taxes and Fees	220 TEXAS BLVD C/O ATTN: FINANCE Texarkana, TX 75501
City of Thornton	Sales and Use Taxes	PO Box 910222 Denver, CO 80291-0222
City of Thornton	Sales and Use Taxes	PO Box 910222 Denver, CO 80291-0222
CITY OF THOUSAND OAKS	Regulatory and Other Taxes and Fees	2100 THOUSAND OAKS BLVD THOUSAND OAKS, CA 91362
CITY OF TIGARD	Regulatory and Other Taxes and Fees	ATTN: BUSINESS TAX SPECIALIST 13125 S.W. HALL BLVD TIGARD, OR 97223

Taxing Authority	Tax Type	Address
CITY OF TORRANCE	Regulatory and Other Taxes and Fees	3031 TORRANCE BLVD TORRANCE, CA 90503
CITY OF TROY-TREASURER	Regulatory and Other Taxes and Fees	500 W. BIG BEAVER TROY, MI 48084
CITY OF TUPELO	Regulatory and Other Taxes and Fees	P.O. BOX 1485 TUPELO, MS 38802
CITY OF TURLOCK	Regulatory and Other Taxes and Fees	FINANCE OFFICE 156 S. BROADWAY, SUITE 114 TURLOCK, CA 95380
CITY OF TUSCALOOSA	Regulatory and Other Taxes and Fees	REVENUE DEPARTMENT P.O. BOX 2089 TUSCALOOSA, AL 35403
CITY OF TYLER	Regulatory and Other Taxes and Fees	TPD ALARM COORDINATOR 711 W FERGUSON ST TYLER, TX 75702
CITY OF UNION GAP	Regulatory and Other Taxes and Fees	P.O. BOX 3008 102 W AHTANUM ROAD UNION GAP, WA 98903
CITY OF UPLAND	Regulatory and Other Taxes and Fees	8839 N CEDAR AVE #212 FRESNO, CA 93720
CITY OF VACAVILLE	Regulatory and Other Taxes and Fees	660 MERCHANT STREET VACAVILLE, CA 95688
CITY OF VALDOSTA	Regulatory and Other Taxes and Fees	102 NORTH LEE STREET PO BOX 1125 VALDOSTA, GA 31603
CITY OF VALLEJO	Regulatory and Other Taxes and Fees	555 SANTA CLARA STREET VALLEJO, CA 94590
CITY OF VALPARALSO FALSE ALARM	Regulatory and Other Taxes and Fees	REDUCTION PROGRAM PO BOX 141445 IRVING, TX 75014

Taxing Authority	Tax Type	Address
CITY OF VANCOUVER	Regulatory and Other Taxes and Fees	P.O. BOX 1995 VANCOUVER, WA 98668
CITY OF VANCOUVER - WM	Regulatory and Other Taxes and Fees	FINANCIAL SERVICES PO BOX 8995 VANCOUVER, WA 98668
CITY OF VENTURA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE OFFICE P.O. BOX 99 VENTURA, CA 93002
CITY OF VICTORIA	Regulatory and Other Taxes and Fees	1 CENTENNIAL SQUARE BUSINESS LICENSE VICTORIA,
CITY OF VIRGINIA BEACH	Regulatory and Other Taxes and Fees	BLDG 1 COMMISSIONER OF THE REV 2401 COURT HOUSE DRIVE VIRGINIA BEACH, VA 23456
CITY OF VISALIA	Regulatory and Other Taxes and Fees	BUSINESS TAX DIVISION 707 W ACEQUIA AVE VISALIA, CA 93291
CITY OF WARWICK/WARWICK POLICE	Regulatory and Other Taxes and Fees	ATTN: LICENSING DIVISION 99 VETERANS MEMORIAL DRIVE WARWICK, RI 02886
CITY OF WAYNESBORO	Regulatory and Other Taxes and Fees	COMMISSIONER OF THE REVENUE 503 W MAIN STREET - ROOM 107 WAYNESBORO, VA 22980
CITY OF WEBSTER	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 101 PENNSYLVANIA AVENUE WEBSTER, TX 77598
CITY OF WEST JORDAN	Regulatory and Other Taxes and Fees	8000 SO. REDWOOD RD WEST JORDAN, UT 84088

Taxing Authority	Tax Type	Address
CITY OF WEST MELBOURNE	Regulatory and Other Taxes and Fees	C/O BUSINESS TAX RECEIPTS P O BOX 120009 WEST MELBOURNE, FL 32912
CITY OF WEST PALM BEACH	Regulatory and Other Taxes and Fees	LICENSING DEPARTMENT PO BOX 3147 WEST PALM BEACH, FL 33402
City of Westminster	Sales and Use Taxes	P.O. Box 17107 Denver, CO 80217-7107
CITY OF WICHITA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE-1ST FLOOR 455 NORTH MAIN STREET WICHITA, KS 67202
CITY OF WICHITA FALLS	Regulatory and Other Taxes and Fees	ACCOUNTS RECEVABLETREASURY DIVISION P O BOX 547 WICHITA, KS 67210
CITY OF WICHITA_LIC269832	Regulatory and Other Taxes and Fees	P.O. BOX 547 455 N MAIN STREET 12TH FL IRVINE, CA 92623
CITY OF WILMINGTON	Regulatory and Other Taxes and Fees	COLLECTION DIVISION PO BOX 1810 WILMINGTON, NC 28402
CITY OF WILSON	Regulatory and Other Taxes and Fees	P.O. BOX 10 WILSON, NC 27894
CITY OF WINTER GARDEN	Regulatory and Other Taxes and Fees	300 WEST PLANT STREET WINTER GARDEN, FL 34787
CITY OF YORBA LINDA	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DEPARTMENT P.O. BOX 87014 YORBA LINDA, CA 92885

Taxing Authority	Tax Type	Address
CITY OF YUMA	Regulatory and Other Taxes and Fees	FALSE ALARM REDUCTION PROGRAM PO BOX 842650 DALLAS, TX 75284
CITY TREASURER CORPORATION	Regulatory and Other Taxes and Fees	300 DUFFERIN AVE, 7TH FL OF THE CITY OF LONDON BLDG DIV LONDON,
CITY TREASURER FREDERICKSBURG	Regulatory and Other Taxes and Fees	P O BOX 267 FREDERICKSBURG, VA 22404
CITY TREASURER_LIC200828	Regulatory and Other Taxes and Fees	P.O. BOX 2009 OLYMPIA, WA 98507
CLACKAMAS COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 6100 PORTLAND, OR 97228
CLARK COUNTY ASSESSOR	Regulatory and Other Taxes and Fees	500 S GRAND CENTRAL PKWY 2 FL P.O. BOX 551401 LAS VEGAS, NV 89155
CLARKSTOWN BUILDING INSPECTOR	Regulatory and Other Taxes and Fees	10 MAPLE AVENUE NEW CITY, NY 10956
CLEVELAND COUNTY TREASURER_LIC271194	Regulatory and Other Taxes and Fees	201 S JONES, SUITE 100 NORMAN, OK 73069
CLIFTON HEALTH DEPARTMENT	Regulatory and Other Taxes and Fees	900 CLIFTON AVENUE CLIFTON, NJ 07013
COBB CNTY BUSINESS LICENSE DIV	Regulatory and Other Taxes and Fees	P.O. BOX 649 MARIETTA, GA 30061
Collector, Claiborne Parish Sales Tax Dept.	Sales and Use Taxes	Nelda Beard Tax Collector P.O. Box 600 Homer, LA 71040

Taxing Authority	Tax Type	Address
COLLIER CNTY CODE ENFORCEMENT	Regulatory and Other Taxes and Fees	2800 NORTH HORSESHOE DRIVE NAPLES, FL 34104
COLLIN CTY TAX ASSESSOR-COLLEC	Regulatory and Other Taxes and Fees	2300 BLOOMDALE RD, STE 2104 MCKINNEY, TX 75071
Colorado Department of Revenue	Sales and Use Taxes	Denver, CO 80261-0013
Colorado Department of Revenue	Sales and Use Taxes	Denver, CO 80261-0009
COLORADO SPRINGS	Regulatory and Other Taxes and Fees	POLICE DEPARTMENT ALARM UNIT PO BOX 598 RODEO, CA 94572
COMMISSIONER OF THE REVENUE	Regulatory and Other Taxes and Fees	COMMISSIONER OF THE REVENUEATTN: BUSINESS LICENSE P O BOX 283 WILLIAMSBURG, VA 23187
Comptroller of Maryland	Sales and Use Taxes	Revenue Administration Division P.O. Box 17405 Baltimore, MD 21297-1405
Comptroller of Public Accounts	Sales and Use Taxes	P.O. Box 149355 Austin, TX 78714-9355
CONCORD FALSE ALARM REDUCTION	Regulatory and Other Taxes and Fees	PROGRAM PO BOX 308 CONCORD, NC 28026
CONCORD PLANNING	Regulatory and Other Taxes and Fees	& NEIGHBORHOOD DEVELOPMENTPO BOX 308 35 CABARRUS AVENUE W CONCORD, NC 28025

Taxing Authority	Tax Type	Address
Concordia Parish	Sales and Use Taxes	P.O. Box 160 Vidalia, LA 71373
CONTRA COSTA COUNTY_LIC 2010	Regulatory and Other Taxes and Fees	TAX COLLECTOR PO BOX 7002 SAN FRANCISCO, CA 94120
CONTRA COSTA HEALTH SERVICES	Regulatory and Other Taxes and Fees	BILLING & PAYMENT SECTIONDEPT 50 DOUGLAS DRIVE STE 320 C MARTINEZ, CA 94553
CORPORATION DEL FONDO,DEL SEGU	Regulatory and Other Taxes and Fees	DEL ESTADO, OFICINA REGIONAL D P.O. BOX 42006 SAN JUAN, PR 00940
CORVEL ENTERPRISE COMP INC	Regulatory and Other Taxes and Fees	P O BOX 823824 PHILADELPHIA, PA 19182
COUNTY OF ALAMEDA WTS & MEASUR	Regulatory and Other Taxes and Fees	333 FIFTH STREET OAKLAND, CA 94607
COUNTY OF BUCKS	Regulatory and Other Taxes and Fees	BUCKS COUNTY WEIGHTS & MEASURE2ND FLOOR 55 E COURT STREET DOYLESTOWN, PA 18901
COUNTY OF ERIE	Regulatory and Other Taxes and Fees	95 FRANKLIN STREET ROOM 1100 BUFFALO, NY 14202
COUNTY OF FAIRFAX_LIC110265	Regulatory and Other Taxes and Fees	DEPT. OF TAX ADMINISTRATION PO BOX 10203 FAIRFAX, VA 22035
COUNTY OF HENRICO, VA	Regulatory and Other Taxes and Fees	DEPARTMENT OF FINANCE P.O. BOX 90775 HENRICO, VA 23273

Taxing Authority	Tax Type	Address
COUNTY OF HENRICO,VIRGINIA	Regulatory and Other Taxes and Fees	DEPT.OF PUBLIC UTILITIES PO BOX 90799 HENRICO, VA 23228
COUNTY OF JAMES CITY	Regulatory and Other Taxes and Fees	P.O. Box 8701 C/O James City County Treasurer Williamsburg, VA 23187
COUNTY OF LEXINGTON	Regulatory and Other Taxes and Fees	P.O. BOX 3000 LEXINGTON, SC 29071
COUNTY OF LOS ANGELES	Regulatory and Other Taxes and Fees	COUNTY TREASURER & TAXCOLLECTOR REGIONAL PLANNING 23757 VALENCIA VALENCIA, CA 91355
COUNTY OF LOS ANGELES_LIC270110	Regulatory and Other Taxes and Fees	PO BOX 513148 LOS ANGELES, CA 90051
COUNTY OF LOUDOUN TREASURER	Regulatory and Other Taxes and Fees	P.O. BOX 347 LEESBURG, VA 20178
COUNTY OF MARIN	Regulatory and Other Taxes and Fees	ENVIRONMENTAL HEALTH SERVICES 3501 CIVIC CENTER DR, ROOM 236 SAN RAFAEL, CA 94903
COUNTY OF MARIN_LIC271250	Regulatory and Other Taxes and Fees	ATTN: CENTRAL COLLECTIONS P.O. BOX 4220 SAN RAFAEL, CA 94913
COUNTY OF ORANGE_LIC101219	Regulatory and Other Taxes and Fees	AUDITOR-CONTROLLER P.O. BOX 567 SANTA ANA, CA 92702
COUNTY OF ORANGE_LIC269970	Regulatory and Other Taxes and Fees	HCA ENVIRONMENTAL HEALTH 1241 EAST DYER ROAD, SUITE

Taxing Authority	Tax Type	Address
		120 SANTA ANA, CA 92705
COUNTY OF PRINCE WILLIAM	Regulatory and Other Taxes and Fees	5 COUNTY COMPLEX COURT WOODBRIDGE, VA 22192
COUNTY OF RIVERSIDE	Regulatory and Other Taxes and Fees	DEPT OF ENVIRONMENTAL HEALTH P.O. BOX 7600 RIVERSIDE, CA 92513
COUNTY OF ROCKLAND	Regulatory and Other Taxes and Fees	18 NEW HEMPSTEAD RD NEW CITY, NY 10956
COUNTY OF SACRAMENTO	Regulatory and Other Taxes and Fees	ENVIRONMENTAL MGMT DEPT 8475 JACKSON ROAD SUITE 240 SACRAMENTO, CA 95826
COUNTY OF SACRAMENTO_LIC270183	Regulatory and Other Taxes and Fees	ENVIRONMENTAL MGMT DEPT 11080 WHITE ROCK ROAD, STE 200 RANCHO CORDOVA, CA 95670
COUNTY OF SAN BERNARDINO	Regulatory and Other Taxes and Fees	DEPT OF PUBLIC HLTH ENVIRN HTL 351 N. MOUNTAIN VIEW AVENUE SAN BERNARDINO, CA 92415
COUNTY OF SAN DIEGO DEH	Regulatory and Other Taxes and Fees	DEPT OF AGRICULTURE WEIGHTS& MEASURES 9325 HAZARD WAY, SUITE 100 SAN DIEGO, CA 92123
COUNTY OF SAN DIEGO_LIC 1810	Regulatory and Other Taxes and Fees	AGRICULTURE, WEIGHTS,& MEA SURES 9325 HAZARD WAY, SUITE 100 SAN DIEGO, CA 92123

Taxing Authority	Tax Type	Address
COUNTY OF SAN DIEGO_LIC270578	Regulatory and Other Taxes and Fees	DEPT OF ENVIR HEALTH & QUALITY P.O. BOX 129261 SAN DIEGO, CA 92112
COUNTY OF SAN DIEGO_LIC270982	Regulatory and Other Taxes and Fees	DEPT OF AGRICULTURE W&M 9325 HAZARD WAY STE 100 SAN DIEGO, CA 92123
COUNTY OF SAN MATEO	Regulatory and Other Taxes and Fees	COLLECTIONS & DISTRIBUTION-FSD 401 WARREN STREET REDWOOD CITY, CA 94063
COUNTY OF SANTA BARBARA	Regulatory and Other Taxes and Fees	RM#333 2125 S CENTERPOINTE PKWY SANTA MARIA, CA 93455
COUNTY OF SANTA CLARA DEPT EH	Regulatory and Other Taxes and Fees	1555 BERGER DRIVE SUITE 300 SAN JOSE, CA 95112
COUNTY OF SANTA CLARA_LIC105670	Regulatory and Other Taxes and Fees	DEPT OF ENVIRONMENTAL HEALTH 1555 BERGER DR, SUITE 300 SAN JOSE, CA 95112
COUNTY OF SANTA CRUZ	Regulatory and Other Taxes and Fees	DEPARTMENT OF WEIGHTS & MEASUR 175 WESTRIDGE DRIVE WATSONVILLE, CA 95076
COUNTY OF VENTURA DEPARTMENT	Regulatory and Other Taxes and Fees	OF WEIGHTS & MEASURES 800 SOUTH VICTORIA L #1750 VENTURA, CA 93009
COUNTY OF VOLUSIA	Regulatory and Other Taxes and Fees	DEPT OF FINANCE 123 W. INDIANA AVE., RM 103 DELAND, FL 32720

Taxing Authority	Tax Type	Address
CRAWFORD & COMPANY CANADA INC	Regulatory and Other Taxes and Fees	539 RIVERBEND DRIVE KITCHENER,
CSC_LIC270113	Regulatory and Other Taxes and Fees	P.O. BOX 7410023 CHICAGO, IL 60674
CUMBERLAND CTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 528313 ATLANTA, GA 30353
CUYAHOGA CNTY BOARD OF HEALTH	Regulatory and Other Taxes and Fees	ENVIRONMENTAL HELATH SVC AREA 5550 VENTURE DR PARMA, OH 44130
CYPRESS-FAIRBANKS ISD TAX	Regulatory and Other Taxes and Fees	ASSESSOR-COLLECTOR 10494 JONES ROAD, STE 106 HOUSTON, TX 77065
DALLAS COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 139066 DALLAS, TX 75313
DC TREASURER	Regulatory and Other Taxes and Fees	DEPT OF CONSUMER& REG. AFFAIRS P.O. BOX 96081 WASHINGTON, DC 20090
DEBRA J BURCH CLERK	Regulatory and Other Taxes and Fees	OF CIRCUIT COURTP.O. BOX 676 41605 COURTHOUSE DR LEONARDTOWN, MD 20650
DEERFIELD POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	850 WAUKEGAN ROAD DEERFIELD, IL 60015
DELAWARE DIVISION OF REVENUE	Regulatory and Other Taxes and Fees	P.O. BOX 2340 WILMINGTON, DE 19899
DENNIS J WEAVER CLERK OF CIRCU	Regulatory and Other Taxes and Fees	95 WEST WASHINGTON STREET HAGERSTOWN, MD 21740
DENNIS W. HOLLINGSWORTH	Regulatory and Other Taxes and Fees	ST. JOHNS COUNTY TAX COLLECTOR

Taxing Authority	Tax Type	Address
		P.O. BOX 9001 SAINT AUGUSTINE, FL 32085
DENTON COUNTY TAX OFFICE	Regulatory and Other Taxes and Fees	P.O. BOX 90223 DENTON, TX 76202
Departamento De Finanzas	Sales and Use Taxes	P.O. Box 7885 Guaynabo, PR 970
DEPARTMENT OF ENVIRONMENTAL	Regulatory and Other Taxes and Fees	PROTECTION- DEP HAZARDOUSWASTE MGNT FEE FUND P.O. BOX 40315 CHARLESTON, WV 25364
DEPARTMENT OF FINANCE	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DIVCITY OF COLUMBIA P.O. BOX 6015 COLUMBIA, MO 65205
DEPARTMENT OF IND. RELATIONS	Regulatory and Other Taxes and Fees	DIV. OF OCCU. SAFETY & HEALTH PO BOX 511232 LOS ANGELES, CA 90051
DEPARTMENT OF LABOR & IND	Regulatory and Other Taxes and Fees	P.O. BOX 24106 SEATTLE, WA 98124
Department of Revenue Services	Sales and Use Taxes	P.O. Box 5030 Hartford, CT 06102-5030
Department of the Treasury	Sales and Use Taxes	SUT Monthly Return P.O. Box 9024140 San Juan, PR 00902-4140
Desoto Parish	Sales and Use Taxes	P.O. Box 927 Mansfield, LA 71052

Taxing Authority	Tax Type	Address
DHH/OPH PERMIT UNIT	Regulatory and Other Taxes and Fees	628 N 4TH STREET P.O. BOX 4489 BATON ROUGE, LA 70821
DIRECTOR OF FINANCE_LIC256537	Regulatory and Other Taxes and Fees	HOWARD COUNTY HEALTH DEPT 8930 STANFORD BLVD COLUMBIA, MD 21045
District of Columbia Treasurer	Sales and Use Taxes	DC Office of Tax and Revenue P.O. Box 96384 Washington, DC 20090-6384
DONALD B SEALING II	Regulatory and Other Taxes and Fees	CLERK OF CIRCUIT COURT 55 NORTH COURT ST WESTMINSTER, MD 21157
DOUG BELDEN TAX COLLECTOR	Regulatory and Other Taxes and Fees	601 E. KENNEDY BLVD, 14TH FLOOR TAMPA, FL 33602
DOUGLAS COUNTY TREASURER_LIC270979	Regulatory and Other Taxes and Fees	P.O. BOX 2855 OMAHA, NE 68103
DSHS AVC PERMIT PROG ZZ109-125	Regulatory and Other Taxes and Fees	STATE HEALTH SERVICESCASH RECEIPTS MC 2003 P.O. BOX 149347 AUSTIN, TX 78714
DSHS HAZ PRD REG PROGRAM	Regulatory and Other Taxes and Fees	TEXAS DEPT OF STATE HEALTH SVCCASH RECEIPTS BRANCH - MC 2003 PO BOX 149347 AUSTIN, TX 78714
DTSC	Regulatory and Other Taxes and Fees	DEPT OF TOXIC SUBSTANCES CONTRACCOUNTING OFFICE P.O. BOX 806 SACRAMENTO, CA 95812

Taxing Authority	Tax Type	Address
DUPAGE COUNTY HEALTH DEPART.	Regulatory and Other Taxes and Fees	ENVIRONMENTAL HEALTH DIVISION 111 N. COUNTY FARM ROAD WHEATON, IL 60187
DURHAM COUNTY TAX COLLECTOR_LIC271190	Regulatory and Other Taxes and Fees	P.O. BOX 30090 DURHAM, NC 27702
DUVAL COUNTY	Regulatory and Other Taxes and Fees	P.O. BOX 44009 JACKSONVILLE, FL 32231
EAST BRUNSWICK BUREAU OF FIRE	Regulatory and Other Taxes and Fees	PREVENTION FRIE DIST #2 216 JOSEPH STREET EAST BRUNSWICK, NJ 08816
East Carroll Parish Sales Tax Fund	Sales and Use Taxes	P.O. Box 130 Vidalia, LA 71373
EAST HANOVER FIRE	Regulatory and Other Taxes and Fees	FIRE PREVENTION BUREAU 323 RIDGEDALE AVE EAST HANOVER, NJ 07936
EL CERRITO POLICE DEPT	Regulatory and Other Taxes and Fees	ALARM UNIT P O BOX 670 CATHEDRAL CITY, CA 92235
EL PASO TAX ASSESSOR/COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 2992 EL PASO, TX 79999
ENVIRONMENTAL HEALTH DIVISION	Regulatory and Other Taxes and Fees	800 S VICTORIA AVE VENTURA, CA 93009
ERIE COUNTY HEALTH DEPARTMENT	Regulatory and Other Taxes and Fees	420 SUPERIOR STREET SANDUSKY, OH 44870
ESCAMBIA COUNTY	Regulatory and Other Taxes and Fees	SCOTT LUNDSFORD PO BOX 1312 PENSACOLA, FL 32591

Taxing Authority	Tax Type	Address
Evangeline Parish	Sales and Use Taxes	Sales/Use Tax Commission P.O. Box 367 Ville Platte, LA 70586-0367
FALSE ALARM REDUCTION UNIT	Regulatory and Other Taxes and Fees	10425 AUDIE LANE LA PLATA, MD 20646
FINANCE DEPT	Regulatory and Other Taxes and Fees	P.O. BOX 1397REVENUE DIVISION-OCCUPATION TA 100 TENTH ST COLUMBUS, GA 31902
FLORIDA DBPR	Regulatory and Other Taxes and Fees	DIV OF ALC BEVERAGES & TOBACCO 2601 BLAIR STONE ROAD TALLAHASSEE, FL 32399
Florida Department of Revenue	Sales and Use Taxes	5050 W. Tennessee Street Tallahassee, FL 32399-0120
FLORIDA DEPT OF ARICULTURE &	Regulatory and Other Taxes and Fees	CONSUMER SERVICES PO BOX 6720 TALLAHASSEE, FL 32314
FOX VALLEY FIRE & SAFETY COMPA	Regulatory and Other Taxes and Fees	2730 PINNACLE DR ELGIN, IL 60124
Franklin Parish Sales Tax	Sales and Use Taxes	P.O. Box 337 Winnsboro, LA 71295
FRESNO COUNTY TAX COLLECTOR_LIC270202	Regulatory and Other Taxes and Fees	P.O. BOX 1192 FRESNO, CA 93715
FRESNO COUNTY TREASURER	Regulatory and Other Taxes and Fees	DEPARTMENT OF PUBLIC HEALTH P.O. BOX 11867 FRESNO, CA 93775
FULTON COUNTY PUBLIC WORKS	Regulatory and Other Taxes and Fees	11575 MAXWELL ROAD ALPHARETTA, GA 30009

Taxing Authority	Tax Type	Address
G & I VI Promenade LLC	Sales and Use Taxes	P.O. Box 1386 Loveland, CO 80539
GEORGIA DEPT OF AGRICULTURE	Regulatory and Other Taxes and Fees	ROOM 306 419 MARTIN LUTHER KING BLVD DR ATLANTA, GA 30334
Georgia Dept. of Revenue	Sales and Use Taxes	P.O. Box 105408 Atlanta, GA 30348-5408
Glenwood Meadows PIF Collecting Agent	Sales and Use Taxes	City of Glenwood Springs 101 West 8th Street P.O. Box 458 Glenwood Springs, CO 81602-0458
GLYNN COUNTY BOARD OF COMMISSI	Regulatory and Other Taxes and Fees	OCC.TAX DIVSTE 300 PATE BLDG 3RD FL 1725 REYNOLDS ST BRUNSWICK, GA 31520
GRAND CHUTE TOWN TREASURER	Regulatory and Other Taxes and Fees	1900 W GRAND CHUTE BLVD APPLETON, WI 54913
GRAPEVINE/COLLEYVILLE	Regulatory and Other Taxes and Fees	TAX OFFICE 3072 MUSTANG DRIVE GRAPEVINE, TX 76051
GREENE COUNTY	Regulatory and Other Taxes and Fees	RECORDERS OFFICE 940 BOONVILLE AVE SPRINGFIELD, MO 65802
GREENE COUNTY PUBLIC HEALTH	Regulatory and Other Taxes and Fees	360 WILSON DRIVE XENIA, OH 45385
GREENVILLE COUNTY TAX COLLECT	Regulatory and Other Taxes and Fees	DEPT 390 P.O. BOX 100221 COLUMBIA, SC 29202

Taxing Authority	Tax Type	Address
GRIFFIN OCCUPATIONAL	Regulatory and Other Taxes and Fees	TAX RENEWALP O BOX T 100 SO HILL STREET, 3RD FL GRIFFIN, GA 30224
GWINNETT COUNTY	Regulatory and Other Taxes and Fees	P.O. BOX 1045 C\O LICENSE AND REVENUE ADMINISTRATION Lawrenceville, GA 30046
HAB-BPT	Regulatory and Other Taxes and Fees	325-A NORTH POTTSTOWN PIKE EXTON, PA 19341
HAMILTON COUNTY PUBLIC HEALTH	Regulatory and Other Taxes and Fees	2ND FLOOR 250 WILLIAM HOWARD TAFT RD CINCINNATI, OH 45219
HAMPTON TOWNSHIP BOARD OF HEAL	Regulatory and Other Taxes and Fees	1 MUNICIPAL COMPLEX ROAD NEWTON, NJ 07860
HARRIS COUNTY ALARM TREASURER	Regulatory and Other Taxes and Fees	9418 Jensen Drive, Suite A C/O Harris County Alarm Detail Houston, TX 77093
HARRIS COUNTY TAX	Regulatory and Other Taxes and Fees	ASSESSOR-COLLECTOR P.O. BOX 4622 HOUSTON, TX 77210
Hawaii State Tax Collector	Sales and Use Taxes	P.O. Box 1425 Honolulu, HI 96806-1425
HAWLEY TROXELL ENNIS & HAWLEY	Regulatory and Other Taxes and Fees	LLP PO BOX 1617 BOISE, ID 83701
HEALTH DEPARTMENT	Regulatory and Other Taxes and Fees	THE TOWNSHIP OF MIDDLETOWNJOHNSON GILL- ANNEX 1 KINGS HIGHWAY MIDDLETOWN, NJ 07748

Taxing Authority	Tax Type	Address
HENNEPIN COUNTY HUMAN SERVICES	Regulatory and Other Taxes and Fees	EPIDEMIOLOGY & ENV. HEALTH 1011 S. FIRST ST, SUITE 215 HOPKINS, MN 55343
HENRY COUNTY	Regulatory and Other Taxes and Fees	140 HENRY PARKWAY MCDONOUGH, GA 30253
HIALEAH FIRE DEPARTMENT	Regulatory and Other Taxes and Fees	HIALEAH FIRE DEPARTMENT PO BOX 919000 ORLANDO, FL 32891
HIDALGO COUNTY TEXAS	Regulatory and Other Taxes and Fees	P.O BOX 178 EDINBURG, TX 78540
HILLSBOROUGH COUNTY	Regulatory and Other Taxes and Fees	COUNTY COMMISSIONERSOFFICE OF THE FIRE MARSHALL PO BOX 310398 TAMPA, FL 33680
HOLMDEL TOWNSHIP	Regulatory and Other Taxes and Fees	PREVENTION BUREAU 4 CRAWFORDS CORNER ROAD HOLMDEL, NJ 07733
HORRY COUNTY	Regulatory and Other Taxes and Fees	PO BOX 602773 CHARLOTTE, NC 28260
HOUSTON DEPT HEALTH HUMAN SCVS	Regulatory and Other Taxes and Fees	BUREAU OF CONSUMER HEALTH SERV P.O. BOX 300008 HOUSTON, TX 77230
HUB INTERNATIONAL HKMB LTD	Regulatory and Other Taxes and Fees	BOX 81 595 BAY STREET, SUITE 900 TORONTO,
HUMBLE ISD TAX OFFICE	Regulatory and Other Taxes and Fees	P.O. BOX 4020 HOUSTON, TX 77210

Taxing Authority	Tax Type	Address
HUMBOLDT COUNTY DEPT OF HEALTH	Regulatory and Other Taxes and Fees	AND HUMAN SERVICES 100 H STREET, SUITE 100 EUREKA, CA 95501
Iberia Parish School Board	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 9770 New Iberia, LA 70562-9770
Iberville Parish Sales Tax Department	Sales and Use Taxes	P.O. Box 355 Plaquemine, LA 70765-0355
Idaho State Tax Commission	Sales and Use Taxes	P.O. Box 76 Boise, ID 83707-0076
Illinois Department of Revenue	Sales and Use Taxes	Retailers' Occupation Tax Springfield, IL 62776-0001
ILLINOIS SECRETARY OF STATE	Regulatory and Other Taxes and Fees	DEPT OF BUSINESS SERVICES 501 S. 2ND STREET SPRINGFIELD, IL 62756
INCORPORATED VILLAGE OF LAKE	Regulatory and Other Taxes and Fees	P.O. BOX 708GROVE 980 HAWKINS AVE LAKE GROVE, NY 11755
INDIAN RIVER COUNTY TAX	Regulatory and Other Taxes and Fees	COLLECTOR P.O BOX 1509 VERO BEACH, FL 32961
Indiana Department of Revenue	Sales and Use Taxes	P. O. Box 7218 Indianapolis, IN 46207-7218
INDIANAPOLIS FIRE DEPT	Regulatory and Other Taxes and Fees	MANAGEMENT WASHINGTON STROOM 2260 OFFICE OF FINANCE AND INDIANAPOLIS, IN 46204
IREDELL COUNTY TAX COLLECTOR_LIC271191	Regulatory and Other Taxes and Fees	C/O FIRST CITIZENS BANK P.O. BOX 63030 CHARLOTTE, NC 28263

Taxing Authority	Tax Type	Address
JACKSON COUNTY COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 219747 KANSAS CITY, MO 64121
JACKSON COUNTY TREASURER	Regulatory and Other Taxes and Fees	DIVISION OF ALC & TOBACCO CTRL 1738 EAST ELM ST, LOWER LEVEL JEFFERSON CITY, MO 65101
Jackson Parish	Sales and Use Taxes	P.O. Box 666 Jonesboro, LA 71251-0666
JAMES B MCALLISTER CLERK OF	Regulatory and Other Taxes and Fees	CIRCUIT COURT P.O. BOX 198 SALISBURY, MD 21803
JAMES CITY COUNTY TREASURER_LIC270111	Regulatory and Other Taxes and Fees	PO BOX 844637 BOSTON, MA 02284
JAMES J REILLY	Regulatory and Other Taxes and Fees	CLERK OF THE CIRCUIT COURT 20 WEST COURTLAND ST BEL AIR, MD 21014
JEFF BROWN	Regulatory and Other Taxes and Fees	COMMISSIONATTN: BUSINESS LICENSE PO BOX 020737 TUSCALOOSA, AL 35402
JEFFERSON COUNTY DEPT OF REV.	Regulatory and Other Taxes and Fees	P.O. BOX 12207 BIRMINGHAM, AL 35202
JEFFERSON CTY SHERIFF'S OFFICE	Regulatory and Other Taxes and Fees	P.O. BOX 34570 LOUISVILLE, KY 40232
JEFFERSON CTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	ASSISTANT TAX COLLECTOR P.O. BOX 1190 BESSEMER, AL 35021
Jefferson Davis Parish School Board	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 1161 Jennings, LA 70546

Taxing Authority	Tax Type	Address
JERSEY CITY MUNICIPAL COURT	Regulatory and Other Taxes and Fees	365 SUMMIT AVE JERSEY CITY, NJ 07307
JOE G. TEDDER, TAX COLLECTOR	Regulatory and Other Taxes and Fees	TAX COLL. LAKELAND BRANCH OFF.POLK COUNTY GOVERNMENT CENTER 930 E. PARKER STREET LAKELAND, FL 33801
JOEL GREENBERG	Regulatory and Other Taxes and Fees	SEMINOLE COUNTY TAX COLLECTOR P O BOX 630 SANFORD, FL 32772
Kansas Department of Revenue	Sales and Use Taxes	915 SW Harrison Street Topeka, KS 66612-1588
KANSAS DEPT OF AGRICULTURE	Regulatory and Other Taxes and Fees	RECORDS CENTER-FOOD SAFETY 109 SW 9TH STREET TOPEKA, KS 66612
Kentucky State Treasurer	Sales and Use Taxes	Kentucky Dept. of Revenue Frankfort, KY 40620
KEPHART FISHER LLC	Regulatory and Other Taxes and Fees	207 NORTH FOURTH STREET COLUMBUS, OH 43215
KERN COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 541004 LOS ANGELES, CA 90054
KITSAP COUNTY TREASURER	Regulatory and Other Taxes and Fees	PROPERTY TAX PAYMENT P.O. BOX 299 BREMERTON, WA 98337
L.A. COUNTY TREASURER TAX COLL	Regulatory and Other Taxes and Fees	P.O. BOX 54978 LOS ANGELES, CA 90054
LA COUNTY AGRIC. COMM./WTS. &	Regulatory and Other Taxes and Fees	LOS ANGELES COUNTY TREASURER

Taxing Authority	Tax Type	Address
		P.O. BOX 512399 LOS ANGELES, CA 90051
LA HABRA POLICE DEPT.	Regulatory and Other Taxes and Fees	ALARM PERMIT RENEWAL 150 N. EUCLID STREET LA HABRA, CA 90631
Lafayette Parish School Board	Sales and Use Taxes	Sales Tax Division P.O. Box 52706 Lafayette, LA 70505-2706
LAFAYETTE PARISH TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O BOX 52667 LAFAYETTE, LA 70505
Lafourche Parish School Board	Sales and Use Taxes	P.O. Box 54585 New Orleans, LA 70154
LAKE COUNTY HEALTH DEPARTMENT	Regulatory and Other Taxes and Fees	DISTRICT 5966 HEISLEY RD MENTOR, OH 44060
LANE COUNTY TAX COLLECTOR _LIC270968	Regulatory and Other Taxes and Fees	P.O. BOX 10526 EUGENE, OR 97440
LaSalle Parish Sales Tax Fund	Sales and Use Taxes	P.O. Box 190 Vidalia, LA 71373
LEE COUNTY REV COMMISSIONER _LIC271179	Regulatory and Other Taxes and Fees	P.O. BOX 2413 OPELIKA, AL 36803
LEE COUNTY TAX COLLECTOR _LIC102198	Regulatory and Other Taxes and Fees	P.O. BOX 1549 FORT MYERS, FL 33902
LEE COUNTY TAX COLLECTOR _LIC270624	Regulatory and Other Taxes and Fees	PO BOX 1549 FORT MYERS, FL 33902
LEON COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 1835 TALLAHASSEE, FL 32302
LEXINGTON POLICE DEPT	Regulatory and Other Taxes and Fees	FALSE ALARM REDUCTION UNIT 150 E MAIN ST LEXINGTON, KY 40507

Taxing Authority	Tax Type	Address
LEXINGTON-FAYETTE COUNTY	Regulatory and Other Taxes and Fees	ENVIR. HEALTH & PROECTION 650 NEWTOWN PIKE LEXINGTON, KY 40508
LICENSE OFFICE	Regulatory and Other Taxes and Fees	PO BOX 190 COLUMBIANA, AL 35051
Lincoln Parish Sales and Use Tax Commission	Sales and Use Taxes	P.O. Box 863 Ruston, LA 71273-0863
Livingston Parish Public School System	Sales and Use Taxes	P.O. Box 1030 Livingston, LA 70754
LONG HILL TOWNSHIP	Regulatory and Other Taxes and Fees	BUREAU OFFIRE PREVENTION 915 VALLEY ROAD GILLETTE, NJ 07933
LOS ANGELES COUNTY FIRE DEPT	Regulatory and Other Taxes and Fees	C.U.P.A PO BOX 514267 LOS ANGELES, CA 90051
Louisiana Department of Revenue	Sales and Use Taxes	P.O. Box 3138 Baton Rouge , LA 70821-3138
LOUISIANA DEPT OF ENV QUALITY	Regulatory and Other Taxes and Fees	FINANCE SERVICES DIVISION PO BOX 4311 BATON ROUGE, LA 70821
LOUISIANA DEPT. OF AGRICULTURE	Regulatory and Other Taxes and Fees	FORESTRY/DIV OF WEIGHTS & MEAS P.O. BOX 91081 BATON ROUGE, LA 70821
LOWER MERION TOWNSHIP SECURITY	Regulatory and Other Taxes and Fees	ATTN: KAREN SECURITY ALARM 71E LANCASTER AVE ARDMORE, PA 19003
LUBBOCK CENTRAL APPRAISAL DIST_LIC271325	Regulatory and Other Taxes and Fees	2109 AVENUE Q P.O. BOX 10568 LUBBOCK, TX 79408

Taxing Authority	Tax Type	Address
Madison Parish School Board	Sales and Use Taxes	Sales and Use Tax P.O. Box 1830 Tallulah, LA 71284-1830
MAINE DEPT OF AGRICULTURE	Regulatory and Other Taxes and Fees	DIV. OF PLANT INDUSTRY 28 STATE HOUSE STATION AUGUSTA, ME 04333
Maine Revenue Services	Sales and Use Taxes	P.O. Box 1065 Augusta, ME 04332-1065
MARIN COUNTY TAX COLLECTOR_LIC270209	Regulatory and Other Taxes and Fees	CIVIC CENTER P.O. BOX 4220 / ROOM 200 SAN RAFAEL, CA 94913
MARION COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O.BOX 3416 PORTLAND, OR 97208
MARK CRAIG, LICENSE DIRECTOR	Regulatory and Other Taxes and Fees	MADISON COUNTY LICENSE DEPT 100 NORTHSIDE SQUARE, RM 108 HUNTSVILLE, AL 35801
Massachusetts Department of Revenue	Sales and Use Taxes	P.O. Box 419257 Boston, MA 02241-9257
Massachusetts Department of Revenue	Sales and Use Taxes	P.O. Box 419257 Boston, MA 02241-9257
MCKEAN LAW FIRM PC	Regulatory and Other Taxes and Fees	SUITE 317HARRISON CENTRE 9105 E 56TH STREET INDIANAPOLIS, IN 46216
MCKINNEY POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	UNIT ALARM UNIT 2200 TAYLOR BURK MCKINNEY, TX 75071
MCLENNAN COUNTY TAX OFFICE	Regulatory and Other Taxes and Fees	P.O. BOX 406 WACO, TX 76703

Taxing Authority	Tax Type	Address
METRO ALARM OFFICE	Regulatory and Other Taxes and Fees	P.O. BOX 178 MEMPHIS, TN 38101
METROPOLITAN GOVERNMENT	Regulatory and Other Taxes and Fees	ALARM PERMIT REGISTRATION 205 METROPOLITAN COURTHOUSE NASHVILLE, TN 37201
MIAMI - DADE POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	FALSE ALARM ENFORCEMENT UNIT 9105 N W 25TH ST, RM 1119 MIAMI, FL 33172
MIAMI DADE COUNTY FINANCE	Regulatory and Other Taxes and Fees	DEPARTMENTCODE ENFORCEMENTSUITE 4132A 2525 NW 62ND STREET MIAMI, FL 33147
MIAMI-DADE COUNTY TAX COLLECTO	Regulatory and Other Taxes and Fees	OCCUPATIONAL LICENSE SECTION 140 WEST FLAGLER STREET, 14TH MIAMI, FL 33130
Michigan Department of Treasury	Sales and Use Taxes	Department 78172 P.O. Box 78000 Detroit, MI 48278
MICHIGAN DEPT.OF AGRICULTURE	Regulatory and Other Taxes and Fees	FOOD & DAIRY DIVISION PO BOX 30746 LANSING, MI 48909
MIDDLE TOWNSHIP COURT	Regulatory and Other Taxes and Fees	POLICE ALARM PO BOX 40011 NEWARK, NJ 07101
MIKE FASANO TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 276 DADE CITY, FL 33526

Taxing Authority	Tax Type	Address
MINNESOTA DEPARTMENT OF HEALTH	Regulatory and Other Taxes and Fees	PO BOX 64495 625 ROBERT STREET NORTH SAINT PAUL, MN 55164
MINNESOTA DEPT OF AGRICULTURE	Regulatory and Other Taxes and Fees	DAIRY,FOOD,FEED&MEAT INSPECTIO 625 ROBERT ST, NORTH SAINT PAUL, MN 55155
MINNESOTA REVENUE	Sales and Use Taxes	P.O. BOX 64622 SAINT PAUL, MN 55164-0622
Mississippi Department of Revenue	Sales and Use Taxes	P.O Box 960 Jackson, MS 39205-0960
Mississippi Department of Revenue	Sales and Use Taxes	P.O. Box 960 Jackson, MS 39205-0960
Missouri Department of Revenue	Sales and Use Taxes	P.O. Box 840 Jefferson City, MO 65105-0840
MOBILE POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	ATTN: FALSE ALARM OFFICER 2460 GOVERNMENT STREET MOBILE, AL 36606
MONROEVILLE BUS TAX OFFICE	Regulatory and Other Taxes and Fees	BUSINESS LICENSE 2700 MONROEVILLE BLVD MONROEVILLE, PA 15146
MONTEREY COUNTY TAX COLLECTOR_LIC270211	Regulatory and Other Taxes and Fees	P.O. BOX 891 SALINAS, CA 93902
MONTGOMERY COUNTY ALARM DETAIL	Regulatory and Other Taxes and Fees	P.O. BOX 2178 CONROE, TX 77305
MONTGOMERY COUNTY MARYLAND	Regulatory and Other Taxes and Fees	2ND FLOOR 255 ROCKVILLE PIKE ROCKVILLE, MD 20850
MONTGOMERY COUNTY, MARYLAND	Regulatory and Other Taxes and Fees	101 MONROE STREET, 3RD FL ROCKVILLE, MD 20850

Taxing Authority	Tax Type	Address
Morehouse Sales and Use Tax Commission	Sales and Use Taxes	P.O. Box 672 Bastrop, LA 71221-0672
MOUNT LAUREL TOWNSHIP	Regulatory and Other Taxes and Fees	MUNICIPAL CLERK 100 MT LAUREL RD MOUNT LAUREL, NJ 08054
MT. OLIVE TOWNSHIP HEALTH DEPT	Regulatory and Other Taxes and Fees	P.O. BOX 450 BUDD LAKE, NJ 07828
MULTNOMAH COUNTY SHERIFF'S OFF	Regulatory and Other Taxes and Fees	ALARM PERMITS P.O. BOX 92153 PORTLAND, OR 97292
MULTNOMAH COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 2716 PORTLAND, OR 97208
MUNICIPAL COURT OF THE CITY	Regulatory and Other Taxes and Fees	OF LAKE ST LOUIS 200 CIVIC CENTER DRIVE LAKE SAINT LOUIS, MO 63367
Municipality of Bayamon	Sales and Use Taxes	PO Box 1588, Bayamón, PR 00960-1588
Municipality of Bayamon - IVU	Sales and Use Taxes	PO Box 364207 San Juan, PR 00936-4207
Municipality of Guaynabo	Sales and Use Taxes	PO Box 7885, Guaynabo, PR 00970-7885
NALCP	Regulatory and Other Taxes and Fees	9939 CAPRIDGE DRIVE DALLAS, TX 75238
NAPA COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	1195 THIRD ST.,RM.108 NAPA, CA 94559
NASHUA ENVIRONMENTAL HEALTH	Regulatory and Other Taxes and Fees	DEPT 18 MULBERRY STREET NASHUA, NH 03060

Taxing Authority	Tax Type	Address
NASSAU COUNTY POLICE	Regulatory and Other Taxes and Fees	ALARM PERMITS 1490 FRANKLIN AVE MINEOLA, NY 11501
NASSAU COUNTY PUBLIC SAFETY	Regulatory and Other Taxes and Fees	CTR,COMM,BUREAU,ALARMS PERMITS 1194 PROSPECT AVE WESTBURY, NY 11590
NASSAU COUNTY TREASURER NASSAU COUNTY FIRE MARSHAL FIRE ALARM PERMIT DIVISION	Regulatory and Other Taxes and Fees	1194 Prospect Avenue, Westbury, NY 11590
Natchitoches Tax Commission	Sales and Use Taxes	220 East Fifth Street P.O. Box 639 Natchitoches, LA 71458-0639
NEBRASKA DEPARTMENT OF REVENUE	Regulatory and Other Taxes and Fees	PO BOX 94818 LINCOLN, NE 68509
Nebraska Department of Revenue	Sales and Use Taxes	P.O. Box 98923 Lincoln, NE 68509-8923
Nebraska Department of Revenue	Sales and Use Taxes	PO Box 94818 Lincoln, NE 68509-4818
Nevada Department of Taxation	Sales and Use Taxes	ATTN COMMERCE TAX REMITTANCE P.O. Box 51180 Los Angeles, CA 90051-5480
NEW JERSEY DEPARTMENT OF HEALT	Regulatory and Other Taxes and Fees	CONSUMER AND ENVIRONMENTAL P.O. BOX 369 TRENTON, NJ 08625
NEW YORK STATE_LIC108126	Regulatory and Other Taxes and Fees	AUTHORITY PO BOX 8000 DEPT 930 BUFFALO, NY 14207

Taxing Authority	Tax Type	Address
Newell Normand, Tax Collector	Sales and Use Taxes	Bureau of Revenue and Taxation Sales Tax Divison P.O. Box 248 Gretna, LA 70054-0248
NEXSEN PRUET, LLC	Regulatory and Other Taxes and Fees	1230 MAIN STREET, SUITE 700 BLUFFTON, SC 29910
NJ DIVISION OF FIRE SAFETY	Regulatory and Other Taxes and Fees	NJ DIVISION OF FIRE SAFETYTRENTON PO BOX 809 TRENTON, NJ 08625
NM Taxation and Revenue Department	Sales and Use Taxes	P.O. Box 25128 Santa Fe, NM 87504-5128
NORTH CAROLINA	Regulatory and Other Taxes and Fees	ALC BEV CONTROL COMMISSION 400 E TRYON RD RALEIGH, NC 27610
North Carolina Department of Renu	Sales and Use Taxes	P.O.Box 2500 Raleigh, NC 27640-0700
NORTH HILLS SCHOOL DIST. TAX O	Regulatory and Other Taxes and Fees	P.O. BOX 360063 PITTSBURGH, PA 15251
NORWALK DEPT. OF HEALTH	Regulatory and Other Taxes and Fees	137 EAST AVENUE NORWALK, CT 06851
NORWOOD CITY HEALTH DEPT.	Regulatory and Other Taxes and Fees	ATTN: FOOD LICENSE 2059 SHERMAN AVENUE NORWOOD, OH 45212
NYC Department of Finance	Sales and Use Taxes	NYC Department of Finance P.O. Box 3931 New York, NY 10008-3931
NYC DEPARTMENT OF HEALTH AND	Regulatory and Other Taxes and Fees	MENTAL HYGIENEDOHMH ELP PO BOX 22137 NEW YORK, NY 10087

Taxing Authority	Tax Type	Address
NYS Sales Tax Processing	Sales and Use Taxes	P.O. Box 15174 Albany, NY 12212-5174
OFFICE OF FAYETTE CTY SHERIFF	Regulatory and Other Taxes and Fees	PO BOX 34148 LEXINGTON, KY 40588
Office of State Tax Commissioner	Sales and Use Taxes	P.O. Box 5623 Bismarck, ND 58506
Ohio Department of Taxation	Sales and Use Taxes	P.O. Box 16561 Columbus, OH 43216-6561
Ohio Department of Taxation	Sales and Use Taxes	P.O. Box 16560 Columbus, OH 43216-6560
Ohio Department of Taxation	Sales and Use Taxes	P.O. Box 182101 Columbus, OH 43218-2101
OKALOOSA COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	ATTN: CHRIS HUGHES P.O. BOX 1390 NICEVILLE, FL 32588
OKLAHOMA STATE DEPT OF HEALTH	Regulatory and Other Taxes and Fees	CONSUMER PROTECTION DIVISION PO BOX 268815 OKLAHOMA CITY, OK 73126
Oklahoma Tax Commission	Sales and Use Taxes	P.O. Box 26850 Oklahoma City, OK 73126-0850
Oklahoma Tax Commission	Sales and Use Taxes	PO Box 26850 Oklahoma City, OK 73126-0850
OLD BRIDGE TOWNSHIP	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 1 OLD BRIDGE PLAZA OLD BRIDGE, NJ 08857
ORANGE COUNTY	Regulatory and Other Taxes and Fees	PO BOX 545100 ORLANDO, FL 32854
ORANGE COUNTY FIRE AUTHORITY_LIC271297	Regulatory and Other Taxes and Fees	P.O. BOX 51985 IRVINE, CA 92619

Taxing Authority	Tax Type	Address
OREGON DEPARTMENT OF REVENUE	Regulatory and Other Taxes and Fees	PO BOX 14950 SALEM, OR 97309
OREGON DEPT OF AGRICULTURE	Regulatory and Other Taxes and Fees	UNIT 16 P.O. BOX 4395 PORTLAND, OR 97208
PA Department of Revenue	Sales and Use Taxes	P.O. Box 280437 Harrisburg, PA 17128-0437
PALM BEACH CNTY SHERIFF'S OFF.	Regulatory and Other Taxes and Fees	OFFICE ATTN:ACCOUNTINGALARM UNIT PO BOX 24681 WEST PALM BEACH, FL 33416
Parish and City Treasurer	Sales and Use Taxes	City of Baton Rouge-Parish of East Baton Rouge Dept. of Finance - Revenue Department P.O. Box 2590 Baton Rouge, LA 70821-2590
Parish and City Treasurer	Sales and Use Taxes	City of Baton Rouge-Parish of East Baton Rouge Dept. of Finance - Revenue Department P.O. Box 2590 Baton Rouge, LA 70821-2590
Parish of Acadia	Sales and Use Taxes	P.O. Drawer 309 Crowley, LA 70527-0309
Parish of Eat Feliciana	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 397 Clinton, LA 70722

Taxing Authority	Tax Type	Address
Parish of Grant	Sales and Use Taxes	Sales and Use Department P.O. Box 187 Colfax, LA 71417
PARISH OF JEFFERSON	Regulatory and Other Taxes and Fees	SHERIFF & TAX COLLECTOR P.O. BOX 30014 TAMPA, FL 33630
Parish of Rapides	Sales and Use Taxes	Sales and Use Tax Dept. 5606 Coliseum Blvd. Alexandria, LA 71303
Parish of Rapides	Sales and Use Taxes	Sales and Use Tax Dept. 5606 Coliseum Blvd. Alexandria, LA 71303
Parish of St. Bernard	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 168 Chalmette, LA 70044
Parish Sales Tax Fund	Sales and Use Taxes	Terrebonne Parish Sales & Use Tax Dept P.O. Box 670 Houma, LA 70361-0670
PARSIPPANY-TROY HILLS	Regulatory and Other Taxes and Fees	1001 PARSIPPANY BLVD PARSIPPANY, NJ 07054
PASCO COUNTY FLORIDA_LIC270681	Regulatory and Other Taxes and Fees	PO BOX 276 DADE CITY, FL 33526
PIERCE COUNTY_LIC270835	Regulatory and Other Taxes and Fees	PO BOX 11621 TACOMA, WA 98411
PIMA COUNTY TREASURER	Regulatory and Other Taxes and Fees	3950 SOUTH COUNTRY CLUB ROAD TUCSON, AZ 85714
PINELLAS COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 31149 TAMPA, FL 33631

Taxing Authority	Tax Type	Address
PLACER COUNTY ENVIRON. HEALTH	Regulatory and Other Taxes and Fees	2976 RICHARDSON DRIVE AUBURN, CA 95603
Plaquemines Parish	Sales and Use Taxes	Sales Tax Division 333. F. Edwards Hebert Blvd Bldg. 102, Ste 345 Belle Chasse, LA 70037
PLEASANT HILL POLICE	Regulatory and Other Taxes and Fees	DEPARTMENT FALSE ALARMREDUCTION PROGRAM PO BOX 6112 CONCORD, CA 94524
PMSI SETTLEMENT SOLUTIONS	Regulatory and Other Taxes and Fees	C/O OPTUM SETTLEMENT SOLUTIONSDEPT #0565 P O BOX 850001 ORLANDO, FL 32885
Pointe Coupee Parish	Sales and Use Taxes	P.O. Box 290 New Roads, LA 70760
PRINCE WILLIAM COUNTY	Regulatory and Other Taxes and Fees	TAXPAYER SERVICES PO BOX 1600 MERRIFIELD, VA 22116
RAMSEY COUNTY	Regulatory and Other Taxes and Fees	SUITE 350 2785 WHITE BEAR AVE NORTH MAPLEWOOD, MN 55109
RANDALL COUNTY TAX ASSESSOR-CO	Regulatory and Other Taxes and Fees	P.O. BOX 997 CANYON, TX 79015
RARITAN BOARD OF HEALTH	Regulatory and Other Taxes and Fees	DEPARTMENT OF HEALTH27 WARREN STREET PO BOX 3000 SOMERVILLE, NJ 08876
RARITAN TWNSHP BOARD OF HEALTH	Regulatory and Other Taxes and Fees	LICENSES & RENEWAL FEES ONE MUNICIPAL DRIVE FLEMINGTON, NJ 08822

Taxing Authority	Tax Type	Address
Red River Parish	Sales and Use Taxes	P.O. Box 570 Coushatta, LA 71019
REGIONAL DISTRICT OF	Regulatory and Other Taxes and Fees	CENTRAL OKANAGAN 1450 KLO ROAD KELOWNA,
RESOLUTE LAW GROUP	Regulatory and Other Taxes and Fees	301, 620 - 12 Avenue SW Calagary,
RHODA ISLAND	Regulatory and Other Taxes and Fees	One Capitol Hill C/O Division of Taxation Providence, RI 02908
RHODA L. REGALADO - WM	Regulatory and Other Taxes and Fees	133 FIESTA CIRCLE ORINDA, CA 94563
Rhode Island Division of Taxation	Sales and Use Taxes	Dept #300 P.O. Box 9706 Providence, RI 2940
Richland Parish	Sales and Use Taxes	P.O. Box 688 Rayville, LA 71269-0688
RIVERSIDE COUNTY TREASURER_LIC270199	Regulatory and Other Taxes and Fees	TREASURER AND TAX COLLECTOR P.O. BOX 12005 RIVERSIDE, CA 92502
ROCKAWAY BOROUGH_LIC109775	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 502 MILLBROOK AVENUE RANDOLPH, NJ 07869
RUTH PIETRUSZEWSKI	Regulatory and Other Taxes and Fees	FALSE ALARM UNIT 800 SE MONTEREY UNIT STUART, FL 34994
Sabine Parish	Sales and Use Taxes	P.O. Box 249 Many, LA 71449

Taxing Authority	Tax Type	Address
SACRAMENTO COUNTY_LIC270208	Regulatory and Other Taxes and Fees	UNSECURED TAX UNIT P.O. BOX 508 SACRAMENTO, CA 95812
SAINT PAUL-RAMSEY COUNTY	Regulatory and Other Taxes and Fees	PUB HEALTH 2785 WHITE BEAR AVENUE NORTH S MAPLEWOOD, MN 55109
Sales Tax Administration	Sales and Use Taxes	P.O. Box 0845 Loveland, CO 80539-0845
Sales/Use Tax Processing	Sales and Use Taxes	Iowa Department of Revenue and Finance P.O. Box 10412 Des Moines, IA 50306-0412
SALT LAKE CITY CORP.	Regulatory and Other Taxes and Fees	BUSINESS LICENSING P.O. BOX 145458 SALT LAKE CITY, UT 84114
SAMFIRU TUMARKIN LLP	Regulatory and Other Taxes and Fees	350 Bay Street, 10th Floor Toronto,
SAN ANGELO POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	C/O ALARM ADMINISTRATOR 401 E BEAUREGARD SAN ANGELO, TX 76903
SAN ANTONIO POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	ALARM INVESTIGATIONS OFFICE 214 W NUEVA STREET SAN ANTONIO, TX 78283
SAN BERNADINO COUNTY FIRE	Regulatory and Other Taxes and Fees	PROTECTION DISTRICT 157 W FIFTH STREET, 2ND FLOOR SAN BERNARDINO, CA 92415

Taxing Authority	Tax Type	Address
SAN BERNARDINO COUNTY FIRE	Regulatory and Other Taxes and Fees	PROTECTION DISTRICT 157 W FIFTH STREET, 2ND FL SAN BERNARDINO, CA 92415
SAN DIEGO COUNTY TAX COLLECTOR_LIC270196	Regulatory and Other Taxes and Fees	TAX COLLECTOR P.O. BOX 129009 SAN DIEGO, CA 92112
SAN FRANCISCO TAX COLLECTOR_LIC270197	Regulatory and Other Taxes and Fees	P.O. BOX 7427 SAN FRANCISCO, CA 94120
SAN JOAQUIN COUNTY	Regulatory and Other Taxes and Fees	ENVIRONMENTAL HEALTH DEPT 1868 E HAZELTON AVENUE STOCKTON, CA 95205
SAN LUIS OBISPO TAX COLLECTOR	Regulatory and Other Taxes and Fees	1055 MONTERY STREET, RM D-290 SAN LUIS OBISPO, CA 93408
SAN MATEO COUNTY	Regulatory and Other Taxes and Fees	WEIGHTS AND MEASURES P.O. BOX 999 REDWOOD CITY, CA 94064
SAN MATEO COUNTY ENVIRO., HEAL	Regulatory and Other Taxes and Fees	SAN MATEO COUNTY ENVIRO HEALTH 2000 ALAMEDA DE LAS PULGAS SUI SAN MATEO, CA 94403
SANDY CITY	Regulatory and Other Taxes and Fees	SUITE 210 10000 CENTENNIAL PARKWAY SANDY, UT 84070
SANTA BARBARA COUNTY	Regulatory and Other Taxes and Fees	DEPT WEIGHTS & MEASURES 263 CAMINO DEL REMEDIO SANTA BARBARA, CA 93110

Taxing Authority	Tax Type	Address
SANTA BARBARA COUNTY_LIC270200	Regulatory and Other Taxes and Fees	TREASURER TAX COLLECTOR PO BOX 579 SANTA BARBARA, CA 93102
SANTA CRUZ COUNTY	Regulatory and Other Taxes and Fees	701 OCEAN STREET ROOM 230 SANTA CRUZ, CA 95060
SANTA CRUZ COUNTY_LIC270207	Regulatory and Other Taxes and Fees	TAX COLLECTOR PO BOX 5639 SANTA CRUZ, CA 95063
SC Department of Revenue	Sales and Use Taxes	Sales Tax Return Columbia, SC 29214-0101
SCC DTAC	Regulatory and Other Taxes and Fees	EAST WING 6TH FLOOR 70 W. HEDDING STREET SAN JOSE, CA 95110
SCOTT LUNDSFORD	Regulatory and Other Taxes and Fees	TAX COLLECTOR P.O. BOX 1312 PENSACOLA, FL 32591
SCOTT RANDOLPH	Regulatory and Other Taxes and Fees	ORANGE COUNTY TAX COLLECTOR P.O. BOX 545100 ORLANDO, FL 32854
SEATTLE & KING COUNTY DEPT	Regulatory and Other Taxes and Fees	PUBLIC HEALTH SEATTLE KING COUSUITE 1100 401 FIFTH AVE SEATTLE, WA 98104
SECRETARY OF STATE CALIFORNIA	Regulatory and Other Taxes and Fees	BUSNIESS ENTITIES RECORDSBUSINESS PROGRAMS DIVISION P O BOX 944260 SACRAMENTO, CA 94244
SELMA POLICE DEPARTMENT	Regulatory and Other Taxes and Fees	9375 CORPORATE DRIVE SELMA, TX 78154

Taxing Authority	Tax Type	Address
SEMINOLE COUNTY TAX COLLECTOR_LIC270686	Regulatory and Other Taxes and Fees	PO BOX 630 SANFORD, FL 32772
SHARON L HANCOCK	Regulatory and Other Taxes and Fees	CLERK OF THE CIRCUIT COURT P.O. BOX 970 LA PLATA, MD 20646
SHASTA COUNTY	Regulatory and Other Taxes and Fees	ENVIRONMENTAL HEALTH DEPT 1855 PLACER ST STE #201 REDDING, CA 96001
SHASTA COUNTY TREASURER_LIC270201	Regulatory and Other Taxes and Fees	TAX COLLECTOR PO BOX 991830 REDDING, CA 96099
SHELBY COUNTY HEALTH DEPT	Regulatory and Other Taxes and Fees	PERMIT OFF.ENV.SANITATION 814 JEFFERSON AVE 5TH FLOOR MEMPHIS, TN 38105
SHELBY COUNTY TAX COMMISSIONER_LIC271180	Regulatory and Other Taxes and Fees	P.O. BOX 1298 COLUMBIANA, AL 35051
SIOUX CITY POLICE DEPT	Regulatory and Other Taxes and Fees	ATTN: ALARM COORDINATOR 601 DOUGLAS STREET SIOUX CITY, IA 51101
SMITH COUNTY TAX OFFICE_LIC271308	Regulatory and Other Taxes and Fees	P.O. BOX 2011 TYLER, TX 75710
SOLANO COUNTY	Regulatory and Other Taxes and Fees	DEPT. OF RESOURCE MANAGEMENTSUITE 5500 675 TEXAS ST FAIRFIELD, CA 94533
SOLANO COUNTY TAX COLLECTOR_LIC270205	Regulatory and Other Taxes and Fees	PO BOX 7407 SAN FRANCISCO, CA 94120
SONOMA COUNTY TAX COLLECTOR_LIC270210	Regulatory and Other Taxes and Fees	P.O. BOX 3879 SANTA ROSA, CA 95402

Taxing Authority	Tax Type	Address
South Dakota State Treasurer	Sales and Use Taxes	Business Tax Division 445 East Capitol Avenue Pierre, SD 57501-3100
SPALDING COUNTY BUS, TAX	Regulatory and Other Taxes and Fees	COMMISSIONER P O BOX 509 GRIFFIN, GA 30224
SPRINGFIELD TOWNSHIP HEALTH DE	Regulatory and Other Taxes and Fees	50 POWELL ROAD SPRINGFIELD, PA 19064
ST CLAIR COUNTY HEALTH DEPT	Regulatory and Other Taxes and Fees	ENVIRONMENTAL HEALTH DIVISION 19 PUBLIC SQUARE, STE 150 BELLEVILLE, IL 62220
ST LOUIS COUNTY COLL OF REV	Regulatory and Other Taxes and Fees	41 S CENTRAL AVENUE ST LOUIS, MO 63105
ST LUCIE COUNTY TAX COLLECTOR	Regulatory and Other Taxes and Fees	P.O. BOX 308 FORT PIERCE, FL 34954
St. Charles Parish School Board	Sales and Use Taxes	Sales Tax Department 13855 River Road Luling, LA 70070
St. Helena Parish Sheriff's Office	Sales and Use Taxes	Sales Tax Division P.O.Box 1205 Greensburg, LA 70441
St. James Parish School Board	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 368 Lutcher, LA 70071
St. John the Baptist Parish Sales and Use Tax Office	Sales and Use Taxes	St. John the Baptist Parish P.O. Box 2066 LaPlace, LA 70069-2066
St. Landry Parish School Board	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 1210 Opelousas, LA 70571-1210

Taxing Authority	Tax Type	Address
St. Martin Parish School Board	Sales and Use Taxes	Sales and Use Tax Department P.O. Box 1000 Breaux Bridge, LA 70517
St. Mary Parish Sales and Use Tax Dept	Sales and Use Taxes	P.O. Drawer 1279 Morgan City, LA 70381
ST. PETERSBURG POLICE DEPARTME	Regulatory and Other Taxes and Fees	ALARM ENFORCEMENT OFFICE 1300 FIRST AVENUE N SAINT PETERSBURG, FL 33705
STANISLAUS COUNTY DEPT OF	Regulatory and Other Taxes and Fees	ENVIRONMENTAL RESOURCES 3800 CORNUCOPIA WAY STE C MODESTO, CA 95358
STATE CORP COMMISSION	Regulatory and Other Taxes and Fees	CLERKS OFFICE P.O. BOX 7607 MERRIFIELD, VA 22116
State of AK - Remote Seller Sales	Sales and Use Taxes	One Sealaska Plaza, Ste. 200 Juneau, AK 99801
STATE OF ALASKA WEIGHTS &	Regulatory and Other Taxes and Fees	DIVISION OF MEASUREMENTVEHICLE COMPLIANCESTANDARDS AND COMMERCIAL 11900 INDUSTRY WAY BLDNG M UNI ANCHORAGE, AK 99515
State of Arkansas	Sales and Use Taxes	Department of Finance & Administration P.O. Box 3861 Little Rock, AR 72203
STATE OF CALIFORNIA	Regulatory and Other Taxes and Fees	DEPARTMENT OF CONSUMER AFFAIRS PO BOX 942512 SACRAMENTO, CA 94258

Taxing Authority	Tax Type	Address
STATE OF IDAHO	Regulatory and Other Taxes and Fees	700 S STRATFORD DRIVE STE 115 MERIDIAN, ID 83642
State of MN	Sales and Use Taxes	MN
State of Nevada - Sales/Use	Sales and Use Taxes	P.O. Box 51107 Los Angeles, CA 90051-5407
STATE OF NEVADA_LIC 10390	Regulatory and Other Taxes and Fees	DEPARTMENT OF AGRICULTURE P.O. BOX 11100 RENO, NV 89510
State of New Jersey	Sales and Use Taxes	Revenue Processing Center P.O. Box 274 Trenton, NJ 08646-0274
STATE OF NEW JERSEY_LIC258354	Regulatory and Other Taxes and Fees	DCA BFCE DORES P O BOX 663 TRENTON, NJ 08646
State of NJ	Sales and Use Taxes	P.O. Box 999 Trenton, NJ 08646-0999
State of NY	Sales and Use Taxes	NY
State of PA	Sales and Use Taxes	PA
STATE OF WASHINGTON	Regulatory and Other Taxes and Fees	BUSINESS LICENSING REVENUEDEPARTMENT OF REVENUE PO BOX 9034 OLYMPIA, WA 98507
State of West Virginia	Sales and Use Taxes	State Tax Department Tax Account Administration Division P.O. Box 11751 Charleston, WV 25339-1715

Taxing Authority	Tax Type	Address
State of West Virginia	Sales and Use Taxes	State Tax Department Tax Account Administration Division P.O. Box 3802 Charleston, WV 25338-3802
State of West Virginia	Sales and Use Taxes	State Tax Department Tax Account Administration Division P.O. Box 1826 Charleston, WV 25327-1826
STEPHEN H. HOLT	Regulatory and Other Taxes and Fees	JASPER COUNTY COLLECTOR 601 S. PEARL AVENUE SUITE 107 JOPLIN, MO 64801
STEVEN L REED JUDGE OF PROBATE	Regulatory and Other Taxes and Fees	BUSINESS LICENSE RENEWAL P.O. BOX 223 MONTGOMERY, AL 36101
STROUD TOWNSHIP MUNICIPAL CTR	Regulatory and Other Taxes and Fees	1211 NORTH FIFTH STREET STROUDSBURG, PA 18360
SUFFOLK COUNTY BUREAU OF	Regulatory and Other Taxes and Fees	CONSUMER AFFAIRSATTN: IP WAIVER RENEWAL P.O. BOX 6100 HAUPPAUGE, NY 11788
SUFFOLK COUNTY POLICE DEPT	Regulatory and Other Taxes and Fees	ALARM MGNT PROGRAM 30 YAPHANK AVE YAPHANK, NY 11980
SUMMIT COUNTY HEALTH DEPT.	Regulatory and Other Taxes and Fees	1867 WEST MARKET STREET AKRON, OH 44313
SUSAN R. BRANIECKI	Regulatory and Other Taxes and Fees	CLERK OF CURCUIT COURT 1 WEST MARKET ST, ROOM 104 SNOW HILL, MD 21863
SUZANNE MENSH, CLERK	Regulatory and Other Taxes and Fees	P.O. BOX 6754 TOWSON, MD 21285

Taxing Authority	Tax Type	Address
Tangipahoa Parish School System	Sales and Use Taxes	sales Tax Division P.O. Box 159 Amite, LA 70422-0159
TAX COLLECTOR DUVAL COUNTY	Regulatory and Other Taxes and Fees	CITY OF JACKSONVILLE 231 E. FORSYTH STREET, ROOM 13 JACKSONVILLE, FL 32202
TAX COLLECTOR PALM BEACH COUNT	Regulatory and Other Taxes and Fees	P.O. BOX 3353 WEST PALM BEACH, FL 33402
TAX COLLECTOR SARASOTA COUNTY	Regulatory and Other Taxes and Fees	101 SOUTH WASHINGTON SARASOTA, FL 34236
Tax Collector-Parish of St. Tammany	Sales and Use Taxes	P.O. Box 61041 New Orleans, LA 70161-1041
TAX OFFICER-WILSON SCHOOL DIST	Regulatory and Other Taxes and Fees	ATTN: TAX OFFICE 2601 GRANDVIEW BLVD READING, PA 19609
Taxation and Revenue Division	Sales and Use Taxes	P.O. Box 123 Monroe, LA 71210-0123
Tennessee Department of Revenue	Sales and Use Taxes	Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242
Tensas Parish Sales Tax Fund	Sales and Use Taxes	P.O. Box 430 Vidalia, LA 71373
THE CITY OF DAYTONA BEACH	Regulatory and Other Taxes and Fees	BUSINESS TAX LICENSE #BT 39140 301 S RIDGEWOOD , SUITE #127 DAYTONA BEACH, FL 32114
THE CITY OF EDMONTON	Regulatory and Other Taxes and Fees	5TH FLOOR 10250-101 STREET NW DEVELOPMENT COMPLIANCE

Taxing Authority	Tax Type	Address
		BRANCH EDMONTON,
THE CITY OF LETHBRIDGE	Regulatory and Other Taxes and Fees	BUSINESS LICENSE 910 4TH AVENUE SOUTH LETHBRIDGE,
THE CORPORATION OF THE CITY OF	Regulatory and Other Taxes and Fees	141 WEST 14TH STREET NORTH VANCOUVER, BUS. LICENSE NORTH VANCOUVER,
THE COUNTY TREASURER, OFFICE OF	Regulatory and Other Taxes and Fees	SUSSEX COUNTY SHERIFFS OFFICE 135 MORRIS TURNPIKE NEWTON, NJ 07860
THE RECEIVER GENERAL	Regulatory and Other Taxes and Fees	ACCT'S RECEIVABLE PO BOX 6199CFIA/ACIA NAT'L CENTRE FOR 33 WELDON STREET, SUITE 100 MONCTON,
TIM RUSSELL	Regulatory and Other Taxes and Fees	JUDGE OF PROBATE P.O. BOX 459 BAY MINETTE, AL 36507
TOLEDO LUCAS COUNTY	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 635 NORTH ERIE ST ROOM 350 TOLEDO, OH 43604
TOMS RIVER	Regulatory and Other Taxes and Fees	FALSE ALARM REDUCTION PROGRAM P.O. BOX 782658 PHILADELPHIA, PA 19178
TOPSHELF	Regulatory and Other Taxes and Fees	3108 CLOVER HILL RIDGE RD MARYVILLE, TN 37801

Taxing Authority	Tax Type	Address
TOWN CLERK OFFICE	Regulatory and Other Taxes and Fees	367 MAIN STREET HYANNIS, MA 02601
TOWN OF AMHERST FIRE	Regulatory and Other Taxes and Fees	INSPECTORS KNOX UPGRADE 5583 MAIN STREET WILLIAMSVILLE, NY 14221
TOWN OF APPLE VALLEY	Regulatory and Other Taxes and Fees	14955 DALE EVANS PARKWAY APPLE VALLEY, CA 92307
TOWN OF BARNESTABLE	Regulatory and Other Taxes and Fees	PUBLIC HEALTH DIVISION 200 MAIN STREET HYANNIS, MA 02601
TOWN OF BARNSTABLE/HEALTH	Regulatory and Other Taxes and Fees	PUBLIC HEALTH DIVISION 200 MAIN STREET HYANNIS, MA 02601
TOWN OF BARNSTABLE_LIC209710	Regulatory and Other Taxes and Fees	BARNSTABLE WEIGHTS ANDMEASURES DIVISION PO BOX 2430 HYANNIS, MA 02601
TOWN OF BARNSTABLE_LIC270031	Regulatory and Other Taxes and Fees	P.O. BOX 742 READING, MA 01867
TOWN OF COLONIE BUILDING AND FIRE SERVICES DEPARTMENT	Regulatory and Other Taxes and Fees	347 Old Niskayuna Rd Latham, NY 12110
TOWN OF DANVERS/ FALSE ALARMS	Regulatory and Other Taxes and Fees	DANVERS POLICEFALSE ALARM BILLING 120 ASH STREET DANVERS, MA 01923
TOWN OF DAVIE	Regulatory and Other Taxes and Fees	6591 ORANGE DRIVE DAVIE, FL 33314
TOWN OF DAVIE TEXAS	Regulatory and Other Taxes and Fees	FALSE ALARM REDUCTION PROGRAM

Taxing Authority	Tax Type	Address
		PO BOX 142766 IRVING, TX 75014
TOWN OF FAIRFIELD	Regulatory and Other Taxes and Fees	HEALTH,SULLIVAN INDEPENDENCE H 725 OLD POST ROAD FAIRFIELD, CT 06824
TOWN OF FOXBOROUGH	Regulatory and Other Taxes and Fees	INSPECTION DEPARTMENT 40 SOUTH STREET FOXBOROUGH, MA 02035
TOWN OF GRANVILLE	Regulatory and Other Taxes and Fees	P.O. BOX 119 GRANVILLE, WV 26534
TOWN OF GREENBURGH	Regulatory and Other Taxes and Fees	188 TARRYTOWN ROAD WHITE PLAINS, NY 10607
TOWN OF HENRIETTA_LIC203655	Regulatory and Other Taxes and Fees	OFFICE OF BLDG & FIRE PREVENT 475 CALKINS ROAD HENRIETTA, NY 14467
TOWN OF HINGHAM	Regulatory and Other Taxes and Fees	DEPT, ATTN: FIRE PREVENTION 339 MAIN STREET HINGHAM, MA 02043
TOWN OF LADY LAKE	Regulatory and Other Taxes and Fees	CLERKS OFFICE 409 FENNELL BOULEVARD LADY LAKE, FL 32159
TOWN OF MANCHESTER_LIC271328	Regulatory and Other Taxes and Fees	COLLECTOR OF REVENUE P.O. BOX 191 MANCHESTER, CT 06045
TOWN OF MOREHEAD CITY	Regulatory and Other Taxes and Fees	706 ARENDELL STREET MOREHEAD CITY, NC 28557
TOWN OF MOUNT PLEASANT	Regulatory and Other Taxes and Fees	P.O. BOX 1552 MOUNT PLEASANT, SC 29465

Taxing Authority	Tax Type	Address
TOWN OF NORTH ATTLEBOROUGH	Regulatory and Other Taxes and Fees	DEPARTMENT PO BOX 904 50 ELM STREET NORTH ATTLEBORO, MA 02760
Town of Parker	Sales and Use Taxes	Sales Tax Administration P.O. Box 5602 Denver, CO 80217-5602
TOWN OF RAYNHAM	Regulatory and Other Taxes and Fees	TOWN CLERK'S OFFICE 53 ORCHARD STREET RAYNHAM, MA 02767
TOWN OF RIVERHEAD	Regulatory and Other Taxes and Fees	OFFICE OF THE FIRE MARSHALL 201 HOWELL AVENUE RIVERHEAD, NY 11901
TOWN OF SECAUCUS	Regulatory and Other Taxes and Fees	1203 PATERSON PLANK ROAD C/O ALARM DIVISION Secaucus, NJ 07094
TOWN OF WEST HARTFORD_LIC270033	Regulatory and Other Taxes and Fees	LOCKBOX #411 PO BOX 5047 NEW BRITAIN, CT 06050
TOWNSHIP OF ABINGTON	Regulatory and Other Taxes and Fees	OFFICE OF THE TREASURER 1176 OLD YORK ROAD ABINGTON, PA 19001
TOWNSHIP OF GREEN BROOK	Regulatory and Other Taxes and Fees	111 GREENBROOK ROAD GREEN BROOK TOWNSHIP, NJ 08812
TOWNSHIP OF HOWELL	Regulatory and Other Taxes and Fees	PO BOX 580 4567 ROUTE 9 NORTH 2ND FLOOR HOWELL, NJ 07731
TOWNSHIP OF LAWRENCE	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 2207 LAWRENCE ROAD LAWRENCE TOWNSHIP, NJ 08648

Taxing Authority	Tax Type	Address
TOWNSHIP OF LOWER MERION DEPAR	Regulatory and Other Taxes and Fees	MBP TAX COLLECTOR 75 E LANCASTER AVENUE ARDMORE, PA 19003
TOWNSHIP OF MILLBURN	Regulatory and Other Taxes and Fees	BOARD OF HEALTH 375 MILLBURN AVENUE MILLBURN, NJ 07041
TOWNSHIP OF OCEAN	Regulatory and Other Taxes and Fees	FIRE DIST #2 FIRE MARSHALS OFF 2001 SUNSET AVE OCEAN, NJ 07712
TOWNSHIP OF OCEAN POLICE DEPAR	Regulatory and Other Taxes and Fees	399 MONMOUTH ROAD OAKHURST, NJ 07755
TOWNSHIP OF PARSIPPANY -	Regulatory and Other Taxes and Fees	TROY HILLS HEALTH DEPARTMENT 1130 KNOLL ROAD LAKE HIAWATHA, NJ 07034
TOWNSHIP OF ROXBURY	Regulatory and Other Taxes and Fees	HEALTH DEPARTMENT 72 EYLAND AVENUE SUCCASUNNA, NJ 07876
TOWNSHIP OF STAFFORD	Regulatory and Other Taxes and Fees	260 EAST BAY AVE MANAHAWKIN, NJ 08050
TOWNSHIP OF TOMS RIVER	Regulatory and Other Taxes and Fees	DEPARTMENT OF HEALTH P.O. BOX 728 TOMS RIVER, NJ 08754
TOWNSHIP OF WHITEHALL	Regulatory and Other Taxes and Fees	BUSINESS LICENSE DEPT 3221 MACARTHUR RD WHITEHALL, PA 18052
TRAVIS COUNTY TAX COLLECTOR_LIC270342	Regulatory and Other Taxes and Fees	TRAVIS COUNTY TAX OFFICE P.O. BOX 149324 AUSTIN, TX 78714

Taxing Authority	Tax Type	Address
TREASURER OF ALLEGHENY COUNTY	Regulatory and Other Taxes and Fees	HEALTH DEPT/FEES & PERMITS 3333 FORBES AVENUE PITTSBURGH, PA 15213
TREASURER OF SPOTSYLVANIA CTY	Regulatory and Other Taxes and Fees	LARRY K PRITCHETT P.O. BOX 9000 SPOTSYLVANIA, VA 22553
Treasury Department of Puerto Rico	Sales and Use Taxes	<a href="https://suri.hacienda.pr.gov/">https://suri.hacienda.pr.gov/_/</a>
TULARE CO ENVIRONMENTAL HEALTH	Regulatory and Other Taxes and Fees	5957 S MOONEY BLVD VISALIA, CA 93277
TULSA COUNTY TREASURER_LIC271177	Regulatory and Other Taxes and Fees	P.O. BOX 21017 TULSA, OK 74121
TUSCALOOSA COUNTY_LIC270805	Regulatory and Other Taxes and Fees	REVENUE DEPARTMENT P.O. BOX 2089 TUSCALOOSA, AL 35403
TWP OF E. BRUNSWICK /DEPT OF	Regulatory and Other Taxes and Fees	WALLING CIVIC CTRPUB SAFETY-POLICE DEPT/1 JEAN PO BOX 1081 EAST BRUNSWICK, NJ 08816
Union Parish Sales and Use Tax Commission	Sales and Use Taxes	P.O. Box 903 Ruston, LA 71273-0903
UPTON CONNELL & DEVLIN, LLP	Regulatory and Other Taxes and Fees	112 WATER STREET, SUITE 201 BOSTON, MA 02109
UTAH DEPT AGRICULTURE & FOOD	Regulatory and Other Taxes and Fees	350 NORTH REDWOOD ROAD SALT LAKE CITY, UT 84114
UTAH DEPT. OF AGRICULTURE & FO	Regulatory and Other Taxes and Fees	350 NORTH REDWOOD RD. P.O. BOX 146500 SALT LAKE CITY, UT 84114
Utah State Tax Commission	Sales and Use Taxes	210 N 1950 W Salt Lake City, UT 84134-0400

Taxing Authority	Tax Type	Address
Vermilion Parish School Board	Sales and Use Taxes	P.O. Box 1508 Abbeville, LA 70511-1508
VERMONT AGENCY OF AGRICULTURE	Regulatory and Other Taxes and Fees	FOOD & MARKETS BUS OFFICE L&R 100 STATE STREET RM 342 MONTPELIER, VT 05620
Vermont Department of Taxes	Sales and Use Taxes	Taxpayer Services Division P.O. Box 547 Montpelier, VT 05601-0547
Vernon Parish Sales Tax Department	Sales and Use Taxes	117 Belview Road Leesville, LA 71446
VICKIE L. POTTS	Regulatory and Other Taxes and Fees	18500 MURDOCK CIRCLE PORT CHARLOTTE, FL 33948
VILLAGE OF BRADLEY	Regulatory and Other Taxes and Fees	147 S MICHIGAN AVE BRADLEY, IL 60915
VILLAGE OF CHICAGO RIDGE	Regulatory and Other Taxes and Fees	10455 S RIDGELAND AVE CHICAGO RIDGE, IL 60415
VILLAGE OF FORREST PARK	Regulatory and Other Taxes and Fees	517 DESPLAINES AVE FOREST PARK, IL 60130
VILLAGE OF KILDEER	Regulatory and Other Taxes and Fees	21911 QUENTIN RD KILDEER, IL 60047
VILLAGE OF ORLAND PARK	Regulatory and Other Taxes and Fees	ATTN: SHIRLEY HINE- DEVDEVELOPMENT SCVS DEPARTMENT 14700 RAVINIA AVE ORLAND PARK, IL 60462
VILLAGE OF ROYAL PALM BEACH	Regulatory and Other Taxes and Fees	1050 ROYAL PALM BEACH BLVD ROYAL PALM BEACH, FL 33411
VILLAGE OF SKOKIE	Regulatory and Other Taxes and Fees	5127 OAKTON STREET SKOKIE, IL 60077

Taxing Authority	Tax Type	Address
VILLAGE OF VERNON HILLS	Regulatory and Other Taxes and Fees	290 EVERGREEN VERNON HILLS, IL 60061
Virginia Department of Taxation	Sales and Use Taxes	Dealer's Sales Tax Return P.O. Box 26627 Richmond, VA 23261-6627
Virginia Department of Taxation	Sales and Use Taxes	Out-of-State Dealer's Use Tax P.O. Box 26627 Richmond, VA 23261-6627
Virginia Department of Taxation	Sales and Use Taxes	P.O. Box 26627 Richmond , VA 23261-6627
VISALIA POLICE DEPT.	Regulatory and Other Taxes and Fees	FIRE DEPARTMENT 420 NORTH BURKE ST VISALIA, CA 93292
WACO-MCLENNAN COUNTY PUB. HLTH	Regulatory and Other Taxes and Fees	DISTRICT CENTRAL BILLING DIV 225 WEST WACO DRIVE WACO, TX 76707
WACO-MCLENNAN COUNTY PUBLIC	Regulatory and Other Taxes and Fees	HEALTH DIST CENTRAL BILLING DI 225 WEST WACO DR WACO, TX 76707
WARREN COUNTY COMBINED	Regulatory and Other Taxes and Fees	HEALTH DISTRICT 416 SOUTH EAST ST LEBANON, OH 45036
WASHINGTON CITY	Regulatory and Other Taxes and Fees	250 W BUENA VISTA BLVD WASHINGTON, UT 84780
WASHINGTON COUNTY TREASURER_LIC270971	Regulatory and Other Taxes and Fees	SUITE 130 MS8 155 N 1ST AVENUE HILLSBORO, OR 97124
Washington Parish	Sales and Use Taxes	Sheriff's Office - Tax Department 2nd Floor

Taxing Authority	Tax Type	Address
		1002 Main St Franklin, LA 70438
Washington State Department of Revenue	Sales and Use Taxes	P.O. Box 47464 Olympia, WA 98504-7464
WASHOE COUNTY DISTRICT HEALTH	Regulatory and Other Taxes and Fees	P.O. BOX 11130 1001 EAST NINTH STREET RENO, NV 89520
Webster Parish Sales and Use Tax Commission	Sales and Use Taxes	P.O. Box 357 Mindem, LA 71058-0357
WEIGHTS & MEASURES	Regulatory and Other Taxes and Fees	COUNTY OF SONOMA 133 AVIATION BLVD., STE 110 SANTA ROSA, CA 95403
WEIGHTS & MEASURES FUND	Regulatory and Other Taxes and Fees	P.O. BOX 490 AVENEL, NJ 07001
West Baton Rouge Parish	Sales and Use Taxes	Revenue Department P.O. Box 86 Port Allen, LA 70767
West Carroll Parish School Board	Sales and Use Taxes	Sales Tax Department 410 Willis Street Oak Grove, LA 71263
West Feliciana Parish	Sales and Use Taxes	Sales and Use Tax Collector P.O. Box 1910 St. Francisville, LA 70775
WEST WINDSOR TOWNSHIP	Regulatory and Other Taxes and Fees	POLICE DEPARTMENT PO BOX 38 20 MUNICIPAL DRIVE WEST WINDSOR TOWNSHIP, NJ 08550
WESTCHESTER CNTY. GENERAL FUND	Regulatory and Other Taxes and Fees	WESTCHESTER CNTY DEPT OF CONSUMER PROTECTION 112 EAST POST ROAD 4TH

Taxing Authority	Tax Type	Address
		FLOOR WHITE PLAINS, NY 10601
WESTFIELD REGIONAL HEALTH DEPT	Regulatory and Other Taxes and Fees	425 E. BROAD STREET WESTFIELD, NJ 07090
WESTWOOD BOARD OF HEALTH	Regulatory and Other Taxes and Fees	MUNICIPAL COMPLEX 101 WASHINGTON AVENUE WESTWOOD, NJ 07675
WILKES-BARRE TOWNSHIP-LIC	Regulatory and Other Taxes and Fees	804 Fayette Street C/OBusiness Privilege and Mercantile Tax Return Conshohocken, PA 19428
WILLIS OF NEW YORK INC	Regulatory and Other Taxes and Fees	LOCKBOX 28025 28025 NETWORK PLACE CHICAGO, IL 60673
WINCHESTER CITY TREASURER	Regulatory and Other Taxes and Fees	STREET SUITE 100ANN T BURKHOLDER COMMISSIONER 21 SOUTH KENT WINCHESTER, VA 22601
Winn Parish	Sales and Use Taxes	P.O. Box 430 Winnfield, LA 71483
Wisconsin Department of Revenue	Sales and Use Taxes	P.O. Box 930389 Milwaukee, WI 53293-0389
WOODBRIDGE HEALTH DEPARTMENT	Regulatory and Other Taxes and Fees	HEALTH CENTER 2 G FREDERICK PLZ WOODBRIDGE, NJ 07095
WORK SAFE BC	Regulatory and Other Taxes and Fees	P.O. BOX 9600 STN TERMINAL VANCOUVER,
WORKER'S COMPENSATION	Regulatory and Other Taxes and Fees	BOARD-ALBERTA P.O. BOX 2542 STN M CALGARY,

Taxing Authority	Tax Type	Address
WORKFORCE SAFETY & INSURANCE	Regulatory and Other Taxes and Fees	SUITE 1P O BOX 5585 1800 EAST CENTURY AVENUE BISMARCK, ND 58506
WORKPLACE SAFETY & INSUR BOARD	Regulatory and Other Taxes and Fees	STATION A P.O. BOX 4115 TORONTO,
Wyoming Department of Revenue	Sales and Use Taxes	Herschlet Bldg. 2nd Floor West Cheyenne, WY 82002-0110
Y.A.T.B.	Regulatory and Other Taxes and Fees	P.O. BOX 15627 1405 N. DUKE STREET YORK, PA 17405